

1977 Instructions for Preparing Form 1040A

Department
of the
Treasury

Internal
Revenue
Service

Watch for Tax Law Changes

At the time Form 1040A and these instructions were printed, Congress was considering legislation that would allow credits for energy saving expenses for your personal residence. If this legislation is passed and you had such expenses, you must file Form 1040—not Form 1040A—to claim the credits.

From the Commissioner

These instructions contain the information needed to complete Form 1040A. About one-half of all taxpayers will be able to use Form 1040A this year.

We tried to design a Form 1040A that you can easily complete yourself. Please try it. This year's form contains fewer lines than last year's form, and we tried to make the instructions easier to understand.

Please note the Presidential Election Campaign Fund check-off near the top of the form. Without increasing your tax or reducing your refund, you can have \$1 (\$1 each for husband and wife on a joint return) go to a fund to pay expenses for the 1980 Presidential Election.

Generally, you can file Form 1040A if: your income is \$40,000 or less if you are married filing a joint return, and \$20,000 otherwise; all your income is from wages, salaries, tips and not more than \$400 of interest or \$400 of dividends; and you do not itemize deductions.

Because we figure your tax anyway, there is no need for you to do it. You may stop after line 11a, sign and date the return, and attach Forms W-2. If you file on time and owe us, we will bill you and give you 30 days to pay. If you have a refund coming, we will send it as quickly as if you figured the tax yourself. We will also figure your Earned Income Credit for you if you are eligible for it.

If you want to figure your own tax, notice that these instructions contain new tax tables. The tables do not tax the first:

- \$3,200 of income, if you are married filing a joint return,
- \$2,200 of income, if you are single or unmarried head of household, or
- \$1,600 of income, if you are married filing separately.

These amounts are called "zero bracket amounts" and replace the standard deduction. (If your itemized deductions exceed these amounts, you should probably use Form 1040.) You do not have to figure your "zero bracket amount," deduction for exemptions, or general tax credit because the new tax tables do this for you. Also, the new tax tables cover income as high as \$40,000 if you are married filing a joint return, and \$20,000 otherwise.

If your income is less than \$8,000, you may get a refund even if you paid no tax. See page 2 of the Instructions.

If you need help, please call us at the number listed for your area on pages 26 and 27, or visit an IRS office.

Thank you for your cooperation.



Commissioner of Internal Revenue

Earned Income Credit

You may be entitled to a special payment or credit of up to \$400 that may come as a refund check or be applied against taxes you owe if you can answer "Yes" to questions A, B, and C.

	Yes	No
A Did you have earned income? Earned income includes wages, salaries, tips or other employee compensation but does not include social security benefits, welfare benefits, etc.		
B Is Form 1040A, line 10, less than \$8,000?		
C Did you pay more than half the cost of keeping up a home in the U.S. in which you lived and which for the entire year (except for temporary absences for vacation, school, etc.) was also the home of (1) your child who was under 19 years of age or a full-time student, OR (2) your dependent child who is disabled? (See page 7.)		

If you answer "Yes" to ALL the questions above, AND if YOU DO NOT check box 3, Married Filing Separately, you qualify for the credit.

If you qualify, use the Earned Income Credit Worksheet to figure your credit.

Note: If you want IRS to figure your tax, including the Earned Income Credit, see (8), (9), and (10), on pages 11 and 12 of the instructions and do not complete the Earned Income Credit Worksheet.

Earned Income Credit Worksheet

Do Not File this Worksheet—Keep it for Your Records

- Enter 10% of the amount on Form 1040A, line 7, but do not enter more than \$400. Be sure to attach Copy B of Form(s) W-2 to your return

Note: If Form 1040A, line 10, is \$4,000 or less, you do not have to complete the rest of this worksheet—just enter the amount from line 1 above, on Form 1040A, line 11c. Also write the first name of your child who qualifies you for the credit in the space on line 10. (See Note below.)

- Enter amount from Form 1040A, line 10
- Less**
- Subtract line 3 from line 2
- Enter 10% of line 4
- Earned income credit (subtract line 5 from line 1). Enter here and on Form 1040A, line 11c. Also write the first name of your child who qualifies you for the credit in the space on line 10. (See Note below)

Note: If you have more than one child who qualifies you for the credit, you need only enter the first name of one of the children.

Special Instructions for Those Who are Not Required to File a Return But Can Claim the Earned Income Credit

If you answer "Yes" to questions A, B, and C above, AND do not check box 3, Married Filing Separately, you should file Form 1040A to get a refund of your earned income credit. All you need to do is:

- Fill in Form 1040A through line 10. Enter on line 10 the first name of your child who qualifies you for the credit. Do not check the Presidential Election Campaign Fund box(es).
- Use the Earned Income Credit Worksheet above to figure your credit. If Form 1040A, line 10, is \$4,000 or less, enter the amount of

the credit from line 1 of the Worksheet on Form 1040A, line 11c. Otherwise enter the amount of the credit from line 6 of the Worksheet on Form 1040A, line 11c.

- Fill in lines 12 and 14.
- Sign and date the return.
- Be sure to attach Copy B of Form(s) W-2.

Note: If you want IRS to figure your earned income credit for you, skip (2) and (3) above, but please provide all the other information requested.

General Information

The IRS will figure your tax for you if you wish—Please see page 12 for details.

Who Must File

Whether or not you must file a return depends primarily on the amount of your income and your filing status.

The following rules apply to all U.S. citizens and resident aliens, including those under 21 years of age. (However, these rules may not apply if you were a nonresident alien at any time during 1977. See page 5.)

File a return if you are:

- Single (legally separated, divorced, or married living apart from your spouse for the entire year with dependent child) and:
 - You are under 65 \$2,950
 - You are 65 or older 3,700
 - A person who can be claimed as a dependent on your parent's return, and have taxable dividends, interest, or other unearned income of \$750 or more 750
 - Married filing jointly, living with your spouse at the end of 1977 (or at date of death of spouse), and:
 - Both of you are under 65 4,700
 - One of you is 65 or older 5,450
 - Both of you are 65 or older 6,200
 - Married filing separately or married but not living with your spouse at the end of 1977 750
 - A person entitled to exclude income from sources within U.S. possessions 750
 - A qualifying widow(er) with dependent child and:
 - You are under 65 3,950
 - You are 65 or older 4,700
- (A qualifying widow(er) who is required to file MUST use Form 1040.)

Even if you are not required to file a return, you should file to get a refund if:

- (1) income tax was withheld, or (2) you are eligible for the earned income credit.

When to File

You should file as soon as you can after January 1, but not later than April 17, 1978. Late filing may subject you to penalties and interest.

Where to File

Please use the addressed envelope that came with your return, or use the address for your State. Mail your return to the Internal Revenue Service Center for the place where you live.

Alabama—Atlanta, GA 31101
Alaska—Ogden, UT 84201
Arizona—Ogden, UT 84201
Arkansas—Austin, TX 73301
California—Fresno, CA 93888
Colorado—Ogden, UT 84201
Connecticut—Andover, MA 05501
Delaware—Philadelphia, PA 19255
District of Columbia—Philadelphia, PA 19255

Florida—Atlanta, GA 31101
Georgia—Atlanta, GA 31101
Hawaii—Fresno, CA 93888
Idaho—Ogden, UT 84201
Illinois—Kansas City, MO 64999
Indiana—Memphis, TN 37501
Iowa—Kansas City, MO 64999
Kansas—Austin, TX 73301
Kentucky—Memphis, TN 37501
Louisiana—Austin, TX 73301
Maine—Andover, MA 05501
Maryland—Philadelphia, PA 19255
Massachusetts—Andover, MA 05501
Michigan—Cincinnati, OH 45999
Minnesota—Ogden, UT 84201
Mississippi—Atlanta, GA 31101
Missouri—Kansas City, MO 64999
Montana—Ogden, UT 84201
Nebraska—Ogden, UT 84201
Nevada—Ogden, UT 84201
New Hampshire—Andover, MA 05501
New Jersey—Holtsville, NY 00501
New Mexico—Austin, TX 73301
New York
 New York City and Counties of Nassau, Rockland, Suffolk and Westchester—Holtsville, NY 00501
 All Other Counties—Andover, MA 05501
North Carolina—Memphis, TN 37501
North Dakota—Ogden, UT 84201
Ohio—Cincinnati, OH 45999
Oklahoma—Austin, TX 73301
Oregon—Ogden, UT 84201
Pennsylvania—Philadelphia, PA 19255
Rhode Island—Andover, MA 05501
South Carolina—Atlanta, GA 31101
South Dakota—Ogden, UT 84201
Tennessee—Memphis, TN 37501
Texas—Austin, TX 73301
Utah—Ogden, UT 84201
Vermont—Andover, MA 05501
Virginia—Memphis, TN 37501
Washington—Ogden, UT 84201
West Virginia—Memphis, TN 37501
Wisconsin—Kansas City, MO 64999
Wyoming—Ogden, UT 84201

If you are located in	Use this address
Panama Canal Zone, American Samoa	Philadelphia, PA 19255
Guam	Commissioner of Revenue and Taxation Agana, GU 96910
Puerto Rico Virgin Islands: Non-permanent residents	Philadelphia, PA 19255
Virgin Islands: Permanent residents	Department of Finance, Tax Division, Charlotte Amalie St. Thomas, VI 00801
Foreign country and have an A.P.O. or F.P.O. address	Service Center for your permanent home State
Foreign country: U.S. citizen	Philadelphia, PA 19255

YOU MAY USE FORM 1040A IF:

- You had only wages, salaries, tips, or other employee compensation and not more than \$400 in interest or \$400 in dividends

Note: You may file Form 1040A even if your in-

terest or dividend income was more than \$400 if you are filing only to get an earned income credit refund.

- Your total income is \$20,000 or less (\$40,000 or less if married filing jointly)

IMPORTANT Form 1040A may not be the right form for you . . . Before you file, please read these instructions.

YOU MUST USE FORM 1040 IF:

- You itemize deductions
- You claim any of the items (adjustments to income or credits, etc.) listed below under **You Must Also Use Form 1040 Instead of Form 1040A**

Itemized Deductions (What You Can Claim)

Examples of itemized deductions are:

1. Interest on loans and mortgages;
2. Local, State, and real estate taxes;
3. Payments for medical insurance and medical and dental care in excess of limitations;
4. Gifts to churches, charities, Boy Scouts, Cancer Society, Red Cross, United Way, and similar organizations;

5. Employee business expenses such as union dues, safety helmets, tools;

6. Net personal casualty or theft loss in excess of \$100.

Will Your Tax be Lower if you Itemize Deductions? Here is a Test to Help.

If you are—

- Married filing jointly, you should itemize if your deductions are more than \$3,200
- Married filing separately, you should itemize if your deductions are more than \$1,600
- Single or Unmarried Head of Household, you should itemize if your deductions are more than \$2,200

YOU MUST ALSO USE FORM 1040 INSTEAD OF FORM 1040A IF:

- You received more than \$400 in interest or \$400 in dividends (Disregard if you are not required to file but are filing **ONLY** to get a refund of your earned income credit)
- You had income other than wages, salaries, tips, other employee compensation, interest or dividends
- You had pension or annuity income
- Your income on Form 1040A, line 10 is more than \$20,000 (\$40,000 if married filing a joint return)
- You claim more than:
 - 3 exemptions and are single or married filing separately,
 - 8 exemptions and are unmarried head of household, or
 - 9 exemptions and you are married filing a joint return
- You are a qualifying widow(er) with a dependent child. This filing status applies if your spouse died in 1975 or 1976 **AND** on December 31, 1977, you met **ALL** these tests:
 - had not remarried
 - had living with you a child or stepchild you could claim as your dependent
 - paid over half the cost of keeping up the home for this child for the entire year

could have filed a joint return with your spouse for the year your spouse died

- You can be claimed as a dependent on your parent's return and had unearned income of \$750 or more and earned income of less than:
 - \$2,200 if you are single, or
 - \$1,600 if you are married filing a separate return
- Your spouse files a separate return and itemizes deductions. **Note:** You may file Form 1040A if you have a dependent child and can meet the tests on page 6 under **Were You Married and Living Apart from Your Spouse?**
 - You received \$20 or more in tips in any one month, which you did not fully report to your employer
 - Your Form W-2 shows uncollected employee FICA tax (social security tax) on tips
 - You claim adjustments to income for
 - Business expenses as an outside salesperson or for travel for your job
 - The disability income exclusion (sick pay)
 - Moving expenses because you changed jobs or were transferred
 - Payments to an Individual Retirement Account or for an Individual Retirement Annuity or Bond
 - A penalty on a premature withdrawal from a time savings account
 - Alimony paid
- You claim
 - a credit for the elderly
 - a credit for child and dependent care expenses
 - an investment credit

- a foreign tax credit
- a work incentive (WIN) credit
- a new jobs credit
- a credit from a regulated investment company
- a credit for Federal tax on special fuels—nonhighway gasoline and lubricating oil
- a credit for energy saving expenses (if pending legislation is passed)

- You choose the benefits of income averaging
- You filed Form 1040–ES, Declaration of Estimated Tax for Individuals, for 1977
- You wish to apply any part of a refund of your 1977 taxes to estimated tax for 1978
- You received capital gain dividends, a lump-sum distribution from a qualified plan, or nontaxable distributions (return of capital)
- You are a railroad employee representative and claim credit for excess hospital insurance benefits taxes paid
- You must file Form 2210, Underpayment of Estimated Income Tax by Individuals, because you were required to make payments of estimated tax, and line 15 is \$100 or more and over 20 percent of line 13. Please see instructions for **Penalty for Not Paying Enough Tax During the Year** on page 9
- You file Form 2555, Exemption of Income Earned Abroad
- You file Form 4563, Exclusion of Income from Sources in United States Possessions
- You are required to complete Part III, of Schedule B (Form 1040) because: (1) you had during 1977 an interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution), or (2) you were either a grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in being during 1977
- You were an unmarried dual-status alien (if you were both a resident alien (or U.S. citizen) and nonresident alien during 1977) or a dual-status alien married to a citizen or resident of the U.S. at the end of 1977 and do not elect to file a joint return. (See Form 1040 Instructions)
- You were a nonresident alien (use **Form 1040NR**)
- You were married to a nonresident alien at the end of 1977 and you both do not elect to be taxed on your world-wide income (unless you can meet the tests as listed under **Were You Married and Living Apart from Your Spouse?**, as explained on page 6)

Your Filing Status—Which Box to Check

Your tax rate depends on your filing status. Please read the following instructions carefully to find the filing status that fits your situation for 1977. Then check the box on your return for your status.

If you have any questions about alimony, business expenses, disability income exclusion (sick pay), moving expenses, credits, or the like, please get Form 1040 and its instructions, and any of our taxpayer information publications you need, at Internal Revenue Service offices.

Box 1.—Single (see instructions for Box 4)

This filing status applies if on December 31, 1977, you were one of the following:

- (a) not married.
- (b) separated from your spouse by either divorce or separate maintenance decree.
- (c) a widow or widower (see the instructions for Box 2, paragraph (b), if your spouse died in 1977 and you had not remarried). If your spouse died in 1975 or 1976, and you have a dependent child, see the instructions on page 4, **You Must Also Use Form 1040 Instead of Form 1040A**, to see if you can file Form 1040 as a qualifying widow(er) with dependent child.
- (d) married and you do not intend to file a joint return, and you meet the tests under **Were You Married and Living Apart from Your Spouse?**, explained in the instructions for Box 3.

Box 2.—Married Filing Jointly (even if only one had income)

Filing a joint return often means tax savings for a couple because joint return rates are lower than other rates.

A joint return must show all income of both you and your spouse, but can be filed even though only one had income. You may file a joint return even if your spouse lived in a different household.

This filing status applies if on December 31, 1977, you were either of the following:

- (a) married, even if you were not married for the whole year, or
- (b) a widow or widower, your spouse died in 1977, and you had not remarried. For your return, you may be considered married for all of the year, and you may file a joint return. (If you want to file a separate return, see the instructions for Box 3.) If your spouse died in 1975 or 1976 and you have a dependent child, see the instructions on page 4, **You Must Also Use Form 1040 Instead of Form 1040A**, to see if you can file Form 1040 as a qualifying widow(er) with dependent child.

Special Election for Aliens.—You may file a joint return with your spouse if, at the time of the election, you were a nonresident alien individual married to a citizen or resident of the United States, and you and your spouse agree to be taxed on your combined world-wide income.

If one spouse was a nonresident alien at the beginning of the taxable year and a resident of the United States on the last day of the taxable year and the other spouse was a citizen or resident of the United States at the close of the taxable year, you may elect to file a joint return if you both agree to be taxed on your combined world-wide income.

For more details, please get **Publication 519**, United States Tax Guide for Aliens.

Note: If you are in doubt about whether to file a joint return or separate returns (discussed on page 6), figure your tax both ways before deciding.

If you want us to figure your tax for you, we will do it the way that gives you the smaller tax.

Box 3.—Married Filing Separately

Some married taxpayers file separate returns because each wants to be responsible for only his or her own tax or to receive his or her own refund. Others file separate returns because their total tax may be less than the tax on a joint return.

Before you file a separate return, see if you can reduce your tax by meeting the tests described under **Were You Married and Living Apart from Your Spouse?**. If you meet these tests, you should use the Single filing status or, if you qualify, Unmarried Head of Household.

If you cannot meet the requirements under **Were You Married and Living Apart from Your Spouse?**, and you are both filing separate returns or your spouse is not filing, check Box 3. You each report only your own income, exemptions, and deductions, and you are responsible only for the tax due on your own return.

You and your spouse must figure your tax the same way. If you itemize your deductions, your spouse must itemize. (In that case you must file Form 1040 instead of Form 1040A.)

Community Property States.—If you and your spouse live in a community property State, you must follow State law to determine what is community income and what is separate income. Generally, expenses are community expenses or separate expenses according to the type of income from which the expenses arose. If you and your spouse live in a community property State and both itemize deductions, expenses paid from joint funds can be divided equally. For more details, get **Publication 555, Community Property and the Federal Income Tax**.

Were You Married and Living Apart from Your Spouse?—Some married people can file as Single or as Unmarried Head of Household and ignore the rules for married people filing separate returns. This means that you may be eligible to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. Both you and your spouse can file this way if you both meet the tests.

You can file as a single person, and check Box 1 for Single, if you meet all of the following tests:

- (a) You file a separate return.
- (b) You paid more than half the cost to keep up your home for 1977.
- (c) Your spouse did not live in your home at any time during 1977.
- (d) For over six months of 1977, your home was the main home of your child or stepchild whom you can claim as a dependent.

If you meet tests (a) through (d) above, you may be eligible to check Box 4, Unmarried Head of Household. Please see the instructions for Box 4.

Box 4.—Unmarried Head of Household

There are special rates for those who can meet the tests for unmarried head of household. These rates are more beneficial than the rates for Single and Married Filing Separately.

You may choose this filing status **ONLY IF** on December 31, 1977, you were unmarried (including certain married persons living apart) or legally separated, and can meet test (a) or (b) below.

(a) You paid more than half the cost of keeping up a home which is the main home of your father or mother whom you can claim as a dependent. (Your parent did not have to live with you.)

(b) You paid more than half the cost of keeping up the home in which you lived and which (except for temporary absences for vacation, school, etc.) was also lived in all year by one of the following:

- (1) your unmarried child, grandchild, foster child, or stepchild. (Child did not have to be your dependent.)
- (2) any other person listed in 5(a) under **Children and Other Dependents** (lines 5c and 5d) on page 7, that you can claim as a dependent. But that person cannot be your dependent under a multiple support agreement (this is where two or more taxpayers supported the dependent and no one gave more than half the support). **Note:** If you are claiming the filing status of *Unmarried Head of Household*, please enter the person's name who qualifies you for this status in the space provided after Box 4 on Form 1040A. If more than one person qualifies you for this status, you need to enter only one person's name.

Your Exemptions

For Yourself (line 5a)

You can always take one exemption for yourself, even if you were the dependent of someone else. Take two exemptions if you were blind or 65 or older. Take three exemptions if you were both blind and 65 or older. Be sure to check all the boxes on line 5a for the exemptions you can take for yourself.

You can take the extra exemptions for age 65 or over and blindness only for yourself and your spouse. You cannot take them for dependents.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1978, you can take the extra exemption for age for 1977.

Proof of Blindness.—If you or your spouse is completely blind, attach a statement to this effect. In cases of partial blindness, you must submit with your return each year a statement from an eye physician or registered optometrist that you or your spouse: (a) cannot see over 20/200 with glasses or (b) the field of view does not exceed 20 degrees. If, however, this eye condition will never improve beyond the standards in (a) or (b), you may instead submit a certified opinion to this effect from an examining eye physician. You need to attach this certification only once to your return. In following years you need only attach a statement referring to it.

For Your Spouse (line 5b)

You can take an exemption for your spouse if you are filing a joint return. If you are filing a separate return, you can take your spouse's exemptions only if your spouse is not filing a return, had no income, and was not the dependent of someone else.

Your spouse's exemptions are like your own—one, if your spouse was neither blind nor 65 or older—two, if blind or 65 or older—three, if both blind and 65 or older. Please check all the boxes for exemptions you can take for your spouse on line 5b.

If at the end of 1977 you were legally divorced or separated, you cannot take an exemption for your former spouse. If you were separated by a divorce that is not final (interlocutory decree), you may take an exemption for your spouse if you file a joint return.

Death of Spouse

If your spouse died during 1977, and you did not remarry before the end of your taxable year, check the boxes for the exemptions you could have taken for your spouse on the date of death. Please see the instructions for **Death of Taxpayer** on page 8.

Children and Other Dependents (lines 5c and 5d)

Please enter on line 5c the first names of your dependent children who lived with you. Fill in the total number in the box to the right of the arrow.

Please enter on line 5d the full names and other information for your other dependents. Fill in the total number of other dependents in the box to the right of the arrow.

You can take an exemption for a dependent who was born or died during 1977 if he or she met the tests for a dependent while alive. This means that a baby born alive but who lived only a few minutes can be claimed as a dependent.

Each person you claim as a dependent has to meet all the following tests:

(1) Income.—Received less than \$750 income. (This test does not have to be met for your child who was under 19 or a full-time student at least 5 months of the year. Please see the instructions for **Student Dependent**.)

(2) Support.—Received over half of his or her support from you or is treated as receiving over half of his or her support from you under the rules on page 8 for **Children of Divorced or Separated Parents, or Dependent Supported by Two or More Taxpayers**. If you file a joint return, the support can be from either spouse.

Support includes food, a place to live, clothes, medical and dental care, and cost of education. In figuring support, use the actual cost of these things. However, the cost of a place to live is figured at fair rental value.

After December 31, 1977, capital items such as an automobile or furniture must be included in determining total support, but only if these things are actually given to, or purchased by, the dependent for the dependent's use or benefit. Before January 1, 1978, capital items may be included in determining total support if it is to your benefit to do so. Support does not include the cost

of a capital item such as furniture purchased for the household or for use by persons other than the dependent. For more information and special rules for 1977, get **Publication 501**, Your Exemptions and Exemptions for Dependents.

However, support does not include things like income and social security taxes, premiums for life insurance, or funeral expenses for a deceased dependent.

In figuring support, you must include money the dependent used for his or her own support, even if this money was not taxable. (For example, include social security benefits, gifts, savings, welfare benefits, etc.) If your child was a student, do not include amounts he or she received as scholarships.

(3) Married Dependents.—Did not file a joint return with his or her spouse.

(4) Citizenship or Residence.—Was one of the following: a citizen or resident of the U.S., a resident of Canada or Mexico, or an alien child adopted by and living with a U.S. citizen in a foreign country.

(5) Relationship.

(a) Was related to you (or your spouse if you are filing jointly) in one of the following ways:

Child	Stepsister
Stepchild	Stepmother
Mother	Stepfather
Father	Mother-in-law
Grandparent	Father-in-law
Brother	Brother-in-law
Sister	Sister-in-law
Grandchild	Daughter-in-law
Stepbrother	Son-in-law

if related by blood

Uncle	Nephew
Aunt	Niece

(b) Was any other person who lived in your home as a member of your household for the whole year.

The term child includes:

your son, daughter, stepson, stepdaughter;

a child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption; and

a foster child who lived in your home as a member of your family for the whole year.

Student Dependent

Even if your child had income of \$750 or more, you can claim him or her as a dependent if he or she was a full-time student and met tests (2), (3), and (4) under **Children and Other Dependents** on this page.

To qualify as a student, your child had to meet one of the following tests:

(1) was enrolled as a full-time student at an educational organization during any 5 months of 1977, or

(2) took a full-time, on-farm training course during any 5 months of 1977. (The course had to be given by an educational organization or a State, county, or local government agency.)

Educational organization means a school that has a regular teaching staff, course of study, and a regularly

enrolled body of pupils or students in attendance. It includes elementary schools, junior and senior high schools, colleges, universities, technical and mechanical schools. It also includes a night school in which the student is enrolled for the number of hours or classes that is considered full-time attendance at a similar day school. It does not include on-the-job training courses, correspondence schools, etc.

For more information, you should get **Publication 501**, *Your Exemptions and Exemptions for Dependents*.

Children of Divorced or Separated Parents

In most cases, the parent who has custody of the child for the greater part of the year can take the exemption. But there are exceptions. The parent who does NOT have custody (or who has the child for the shorter time), may take the exemption if:

(1) that parent gave at least \$600 toward the child's support during 1977, and the decree of divorce or separate maintenance (or a written agreement between the parents), states he or she can take the exemption, or

(2) that parent gave \$1,200 or more for each child's support during 1977, and the parent having custody cannot prove that he or she gave more than the other parent gave.

Note: For purposes of determining the amount of child support, a parent who has remarried and has custody may count the support furnished by the new spouse.

Dependent Supported by Two or More Taxpayers

A special rule applies when two or more taxpayers together paid for more than half of another person's support, but no one of them alone paid over half and any one of them could claim the person as a dependent except for the support test. If this is the case, one of the taxpayers can claim an exemption for that person if he or she:

(1) paid for at least 10% of the support, and

(2) attaches to his or her return a signed Form 2120, Multiple Support Declaration, from each other person who paid at least 10% of the support. This form states that the person signing will not claim the person supported on his or her own return.

Death of Taxpayer

If a person died in 1977, or in 1978 before filing a return for 1977, the surviving spouse or personal representative of the estate must file a return for the person who died.

For these instructions, the personal representative is the executor, executrix, administrator or administratrix of the estate of the person who died and who is qualified and acting within the United States. However, if none of these is appointed, the personal representative is the person in actual or constructive possession of any property of the person who died.

The personal representative can file a joint return for the person who died, if the surviving spouse agrees and did not remarry during the taxable year. If a personal representative has not been appointed, the surviving spouse can file a joint return, if he or she did not remarry during the taxable year. The 1977 income of the person who died and the income of the surviving spouse for the entire year must be included in a joint return.

If you are filing a joint return, please write in the signature area "Filing as a surviving spouse." Show the date of death in the name and address space.

For more information, please get **Publication 559**, *Federal Tax Guide for Survivors, Executors, and Administrators*.

Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your return, provided you do so for all entries on your return. You can drop amounts under 50 cents—increase amounts from 50 to 99 cents to the next dollar. Example: \$1.39 becomes \$1 and \$2.69 becomes \$3.

Recordkeeping

You must keep your records as long as their contents may be needed in the administration of any Internal Revenue law. Records that support an item of income, deduction, or credit appearing on your return should be kept until the statute of limitations expires for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever occurs later. Some records must be kept indefinitely. Records of transactions relating to the basis of property (including your personal residence) should be kept as long as they are needed in determining the basis of the original or replacement property. Copies of your filed tax returns should also be kept as part of your records. Please get **Publication 552**, *Recordkeeping Requirements and a Guide to Tax Publications*, if you need further details.

Penalties and Interest

You can avoid penalties and interest by correctly filing your return and paying tax when due. The law provides a penalty of from 5 percent to 25 percent of the tax for late filing unless you can show reasonable cause for the delay. If you file a return late, attach a full explanation with your return. Penalties are also provided for late payment of tax unless you can show reasonable cause for the delay.

Taxes Not Paid When Due.—The penalty for failure to pay taxes when due is $\frac{1}{2}$ of 1 percent of the unpaid amount for each month or part of a month it remains unpaid—up to **25 percent of the unpaid amount**. The penalty applies to any unpaid tax shown on a return. It also applies to any portion of additional tax shown on a bill if it is not paid within 10 days from the date of the bill. This penalty is in addition to the applicable interest charge on late payments.

Do You Want More or Less Income Tax Withheld in 1978?

If your payment due IRS on line 15, or the refund IRS owes you on line 14, is large, you should see your payroll office about changing the amount of tax to be withheld from your wages. If you return to work after a period of unemployment, you may have the amount of income tax withheld lessened if your employer agrees to use the part year method of withholding. There are also other methods of withholding which, in some instances, could reduce your withholding. For more details, see your employer.

Declaration of Estimated Tax

Generally, you do not have to file a declaration if you expect that your 1978 Form 1040A will show (1) a tax refund, **OR** (2) a tax balance due to be paid to IRS of less than \$100.

Citizens of the United States or residents of the United States, Puerto Rico, Virgin Islands, Guam and American Samoa must make a declaration of estimated tax if their total estimated tax is \$100 or more and they:

(1) Can reasonably expect to receive more than \$500 from sources other than wages subject to withholding; or,

(2) Can reasonably expect gross income to exceed—

(a) \$20,000 for a single individual or a head of a household;

(b) \$20,000 for a married individual entitled to file a joint declaration with spouse, but only if the spouse has not received wages for the taxable year;

(c) \$20,000 for a married individual living apart from spouse as described under Single on page 5;

(d) \$10,000 for a married individual entitled to file a joint declaration with spouse, but only if both spouses received wages for the taxable year; or

(e) \$5,000 for a married individual not entitled to file a joint declaration with spouse.

Please see Form 1040-ES for details.

Penalty for Not Paying Enough Tax During the Year.—If line 15 is \$100 or more and over 20 percent of line 13, you must file Form 1040 and attach Form 2210. You may owe a penalty unless you meet one or more of the exceptions explained on Form 2210.

Privacy Act Notice

The Privacy Act of 1974 says that each Federal agency that asks you for information must tell you the following:

- 1) Its legal right to ask for the information and whether the law says you must give it.
- 2) What purpose the agency has in asking for it, and the use to which it will be put.
- 3) What could happen if you do not give it.

For the Internal Revenue Service, the law covers the following:

- 1) Tax returns and any papers you file with them.
- 2) Any questions we need to ask you so we can—
 - a) complete, correct, or process your returns,
 - b) figure your tax, and
 - c) collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001 and 6011 and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Code section 6109 and its regulations state that you must show a social security number on what you file. This is so we know who you are, and can process your return and papers.

You must fill in all parts of the tax form that apply to you. But you do not have to check the boxes for the Presidential Election Campaign Fund. You can skip that if you wish.

We ask for tax return information to carry out the Internal Revenue laws of the United States. We need it to figure and collect the right amount of tax.

We also use the information for other reasons. We are required by law to give it to the Department of Justice if they need it for a lawsuit. We may give it to other Federal agencies as provided by law. We may also give it to States, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we give it to foreign governments because of tax treaties they have with the U.S.

If you do not file a return or give us the information we ask for, you may be charged a penalty. And you may not be allowed the exemptions, exclusions, credits, deductions, or adjustments shown on your tax return. This could make your tax higher. You could lose Social Security credits or your refund could be lost or delayed. You may have to pay interest on the tax you owe.

Please keep this notice with your records. It may help you if we ask you for other information.

If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service office.

This is the only notice we must give you to explain the Privacy Act. However, we may give you other notices if we have to examine your return or collect any tax, interest, or penalties.

Use IRS label. Otherwise, print or type.	First name and initial (if joint return, give first names and initials of both) JOHN T. & MARY	Last name BROWN	Your social security number 516 04 1492
	Present home address (Number and street, including apartment number, or rural route) 885 SCOTT ST. ①		For Privacy Act Notice, see page 9 of Instructions.
	City, town or post office, State and ZIP code HOMETOWN, MARYLAND 01234		Spouse's social security no. 575 10 1776
		Occupation Yours ▶ CLERK Spouse's ▶ HOMEMAKER	

**Presidential
Election
Campaign
Fund**

Do you want \$1 to go to this fund? ② ☒ Yes ☐ No
If joint return, does your spouse want \$1 to go to this fund? ☒ Yes ☐ No
Note: Checking "Yes" will not increase your tax or reduce your refund.

Filing Status

Check Only One Box
1 ☐ Single
2 ☒ Married filing joint return (even if only one had income)
3 ☐ Married filing separately. If spouse is also filing, give spouse's social security number in the space above and enter full name here ▶
4 ☐ Unmarried Head of Household. Enter qualifying name ▶ . See page 6 of Instructions.

Exemptions

Always check the "Yourself" box. Check other boxes if they apply.

5a ☒ Yourself ④ ☐ 65 or over ☐ Blind
b ☒ Spouse ☐ 65 or over ☐ Blind
c First names of your dependent children who lived with you ▶ **JAMES**
Enter number of boxes checked on 5a and b ▶ ②
Enter number of children listed ▶ ①
Enter number of other dependents ▶
Add numbers entered in boxes above ▶ ③

d Other dependents:
(1) Name (2) Relationship (3) Number of months lived in your home. (4) Did dependent have income of \$750 or more? (5) Did you provide more than one-half of dependent's support?
SAMPLE

6 Total number of exemptions claimed ③

7 Wages, salaries, tips, and other employee compensation. (Attach Forms W-2. If unavailable, see page 11 of Instructions)	7 ⑤ 6200 00
8 Interest income (see page 4 of Instructions)	8 ⑥ 80 00
9a Dividends ② 220 00 9b Less exclusion ⑦ 120 00 Balance ▶ 9c ⑧ 100 00 (See pages 4 and 11 of Instructions)	
10 Adjusted gross income (add lines 7, 8, and 9c). If under \$8,000, see page 2 of Instructions on "Earned Income Credit." If eligible, enter child's name ▶ JAMES	10 ⑧ 6380 00
11a Credit for contributions to candidates for public office. Enter one-half of amount paid but do not enter more than \$25 (\$50 if joint return) ⑨	
⑩ IF YOU WANT IRS TO FIGURE YOUR TAX, PLEASE STOP HERE AND SIGN BELOW.	
b Total Federal income tax withheld (if line 7 is larger than \$16,500, see page 12 of Instructions)	11b ⑪ 49 00
c Earned income credit (from page 2 of Instructions)	11c ⑫ 162 00
12 Total (add lines 11a, b, and c)	12 211 00
13 Tax on the amount on line 10. (See Instructions for line 13 on page 12, then find your tax in Tax Tables on pages 14-25.)	13 ⑬ 25 00
14 If line 12 is larger than line 13, enter amount to be REFUNDED TO YOU ▶	14 ⑭ 186 00
15 If line 13 is larger than line 12, enter BALANCE DUE. Attach check or money order for full amount payable to "Internal Revenue Service." Write social security number on check or money order . . ▶	15 ⑮

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Please Sign

John T. Brown 2/18/78
Your signature Date

Mary Brown ⑮ 2/18/78
Spouse's signature (if filing jointly, BOTH must sign even if only one had income)

Paid preparer's signature and identifying number (see instructions)

Paid preparer's address (or employer's name, address, and identifying number)

Here's How to Fill in Form 1040A . . .

(Circled numbers on the sample form on page 10 are keyed to circled numbers in explanations.)

① Name, Address, and Social Security Number

Please use the mailing label on the cover of the tax forms package we sent you and correct your name and address if necessary. You should also show your apartment number if you have one. If you did not receive forms with a label, you should print or type your name and address in the appropriate block on your return. If a husband and wife file a joint return and use different last names, please separate the last names with an "and" for example: "Brown and Smith".

If your social security number is wrong on the label or if you did not receive a label, show your correct number on your return. If you are married, please give numbers for both you and your spouse whether you file jointly or separately.

If you do not have a social security number, you should get an application Form SS-5 from a Social Security Administration office, post office, or the IRS and file it with the local office of the Social Security Administration. Do this early enough to make sure you receive a number before April 17. If you do not receive a number by April 17, file your return without it and write "Applied for" in the block for social security number.

Don't forget to show occupations in the spaces in the upper right corner just below social security blocks.

② Presidential Election Campaign Fund

You may have \$1 go to this fund by checking the Yes box. On a joint return, the election is available for both spouses. Both of you may elect to have \$1 go to this fund. Both may elect not to have \$1 go to this fund. One may elect to have \$1 go to this fund and the other may choose not to.

Checking Yes will not increase your tax or reduce your refund.

Do not claim this amount as a credit for contributions to candidates for public office on line 11a.

Note: If you check a Yes box, you may not change that election after you file a return. However, if you check a No box, and after you file your return you wish to designate \$1, you may change your election to Yes by filing an amended return on or before December 31, 1979. You should use Form 1040X, Amended U.S. Individual Income Tax Return.

③ Filing Status—Boxes 1 through 4

Check only one box (1 through 4). Your tax rate depends on the box you check. So before you decide, see the instructions for Filing Status on page 5.

④ Your Exemptions and Dependents—Lines 5a through 6

See the instructions for Your Exemptions and Children and Other Dependents on pages 6 and 7, to find out whom you can claim.

⑤ Wages, Salaries, Tips, and Other Employee Compensation—Line 7

Give the total of all the wages shown on your Forms W-2. If all your tips are not shown on your Forms W-2,

add these amounts in, too. For a joint return, combine the total for you and your spouse.

If you lose a Form W-2, ask your employer for a new one. If your employer does not give you a Form W-2 by January 31, or if the one you have is not correct, you should contact your employer as soon as possible. Only your employer can issue your Form W-2 or correct it. If you are unable to secure Form W-2 from your employer by February 15, contact an Internal Revenue Service office.

⑥ Interest Income—Line 8

Show all the interest you received or that was credited to your account by banks, savings and loan associations, credit unions, and others. Be sure to include interest on tax refunds.

⑦ Dividends—Line 9

Please show the amount of all your dividends on line 9a. Fill in your exclusion on 9b, then subtract it and show the difference on 9c.

You can exclude, on line 9b, up to \$100 of dividends received from qualifying domestic corporations.

If you are married filing a joint return, you and your spouse may be able to exclude up to \$200 of dividend income. Thus, if both you and your spouse had dividend income from jointly or separately owned stock, you may each exclude up to \$100 of dividend income. However, neither of you can use any part of the \$100 exclusion not used by the other in the case of stock owned separately.

For example, in our filled-in form on page 10, John Brown had \$200 in dividends and Mary Brown had \$20. Only \$120 may be excluded. If all of the stock on which the \$220 of dividends received was held jointly, then John and Mary could have excluded \$200 (\$100 each).

Taxable dividends from the following corporations do not qualify for the dividends exclusion:

(a) Foreign corporations, including your share from a controlled foreign corporation.

(b) So-called exempt organizations (charitable, fraternal, etc.) and exempt farmers' cooperative organizations.

(c) Regulated investment companies, unless the companies have told you how much of the dividends qualify for the exclusion.

(d) Real estate investment trusts.

(e) Electing small business corporations to the extent the amounts are distributions out of current earnings and profits. However, for this purpose, current earnings and profits are limited to taxable income for the year.

Note: Earnings from savings and loan or building and loan associations are often called dividends, but they are really interest and should be shown on line 8.

⑧ Adjusted Gross Income—Line 10

Add the amounts on lines 7, 8, and 9c. If line 10 is under \$8,000 and you are eligible for the Earned Income

Credit, write the first name of your child who qualifies you for the credit on line 10. If line 10 is \$20,000 or less (\$40,000 or less if married filing a joint return), please go to line 11a.

If line 10 is more than \$20,000 (more than \$40,000 if married filing a joint return) you **CANNOT** use Form 1040A. You **MUST** file Form 1040.

⑨ Credit for Contributions to Candidates for Public Office, etc.—Line 11a

Add up the money you gave to help pay campaign expenses of candidates for public office, political committees AND to newsletter funds of candidates and elected public officials. If you are filing a separate return, enter **HALF** the amount you gave, but **NOT MORE THAN \$25**. If you are married, filing a joint return, enter **HALF** the amount you gave, but **NOT MORE THAN \$50**.

Note: If you do not want IRS to figure your tax, the amount of this credit cannot be larger than the amount of the tax shown on line 13.

Do not claim this credit for the amount, if any, you checked off to go to the Presidential Election Campaign Fund.

⑩ If You Want IRS to Figure Your Tax (Including the Earned Income Credit if You Qualify)

Skip lines 11b through 15 and sign and date your return. (Attach Form(s) W-2 to Form 1040A).

If you are filing a joint return and both you and your spouse have income, you should show the income of each separately at the bottom left margin, so IRS can figure your tax the way that gives you the smaller tax.

You should file on or before April 17, 1978. We will then figure your tax and send you a refund check if you have overpaid or bill you if you did not pay enough.

If you qualify for the Earned Income Credit, be sure to write the first name of your child who qualifies you for the credit on line 10.

If you do not want IRS to figure your tax, complete the rest of your return as follows:

⑪ Income Tax Withheld Including Excess FICA and RRTA Tax—Line 11b

Find the amount of Federal income tax withheld shown on your Form W-2 and enter the amount on Form 1040A, line 11b. If you have more than one Form W-2, you will need to add the amounts of income tax withheld together. If you are filing a joint return, add together the amounts withheld for you and your spouse. You should also add any excess FICA or RRTA tax as explained below.

If you had more than one employer in 1977 and together they paid you more than \$16,500 in wages, too much social security (FICA) tax, railroad retirement (RRTA) tax, or combined FICA and RRTA tax may have been taken out of your wages. If too much was withheld,

you may be able to take credit for it against your income tax. Please follow the steps below to figure your credit. If you are filing a joint return, you have to figure this separately for you and your spouse. If you are a railroad employee and claim the credit, please attach a statement from your employer showing the amount of employee RRTA compensation and amount of RRTA tax withheld.

Step 1. Add all FICA and RRTA tax withheld by employers from your wages for 1977.* Enter the total here	\$
Step 2. Subtract	965.25
Step 3. Add this amount to the Federal income tax withheld and enter on Form 1040A, line 11b	\$

***Note:** Do not include more than \$965.25 for any one employer. If any one employer withheld more than \$965.25, you should ask the employer to refund the excess to you. You cannot take credit for it on your return. If you included any excess FICA or RRTA tax on line 11b, write "excess FICA" and show amount to the left of the line 11b entry space.

⑫ Earned Income Credit—Line 11c

If line 10 is less than \$8,000, see Earned Income Credit Worksheet (and Special Instructions for those who are not required to file a return but can claim the earned income credit) on page 2. You may be entitled to a 10 percent refundable credit based on your earned income (line 7).

For example, in our filled-in form, the Brown's earned income credit was figured as follows:

Earned Income Credit Worksheet

1 Enter 10% of the amount on Form 1040A, line 7, but do not enter more than \$400. Be sure to attach Copy B of Form(s) W-2 to your return	\$400.00
Note: If Form 1040A, line 10, is \$4,000 or less, you do not have to complete the rest of this worksheet—just enter the amount from line 1 above, on Form 1040A, line 11c. Also, write the first name of your child, who qualifies you for the credit, in the space on line 10. (See Note below.)	
2 Enter amount from Form 1040A, line 10	\$6,380.00
3 Less	4,000.00
4 Subtract line 3 from line 2	\$2,380.00
5 Enter 10% of line 4	238.00
6 Earned income credit (subtract line 5 from line 1). Enter here and on Form 1040A, line 11c. Also, write the first name of your child, who qualifies you for the credit, in the space on line 10. (See Note below)	\$162.00

⑬ Income Tax—Line 13

To find your tax, you will need to use the appropriate tax table. If you checked Form 1040A:

- Box 1, use Tax Table A (Single) on pages 14-15,
- Box 2, use Tax Table B (Married Filing Jointly) on pages 16-20,
- Box 3, use Tax Table C (Married Filing Separately) on pages 21-22, or
- Box 4, use Tax Table D (Head of Household) on pages 23-25.

After you have found the correct tax table, read down the left income column until you find your income as shown on line 10 of your return. Then read across to the column headed by the total number of exemptions claimed on line 6 of your return. The amount shown at

the point where the two lines meet is your tax. Enter this amount on line 13.

Note: If your income or exemptions are not covered in the tax table for your filing status, you must file Form 1040.

Zero Bracket Amount

The zero bracket amount replaces the standard deduction used in prior years. The zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in the Tax Tables.

14 A Refund Due You—Line 14

If line 12 is more than line 13, show the difference on line 14. This is the amount that will be refunded to you.

Refund of Tax

If line 14 is under \$1, we will not send you a refund unless you ask for it when you file your return.

If the refund IRS owes you is large, you should see your payroll office about reducing the amount of tax to be withheld from your wages.

Note: If you move after filing your return and you are expecting a refund, you should notify both the post office serving your old address, and the service center where you filed your return of your address change. This will help in forwarding your check to your new address as promptly as possible. Please be sure to include your social security number in any correspondence with the IRS.

15 Tax Due IRS—Line 15

If line 13 is more than line 12, show the difference on line 15. This is the balance you still owe.

How to Pay

You may pay by check or money order made payable to "Internal Revenue Service". Please write your social security number on your check or money order and attach it to your return.

If line 15 is under \$1, you do not have to pay.

If your payment due IRS is large, you should see your payroll office about increasing the amount of tax to be withheld from your wages.

16 Completing Your Return

● **Sign and Date Your Return and Make Sure The Preparer (if any) Also Signs.** It is not considered a return unless you sign it. Both you and your spouse must sign a joint return. If you pay someone to prepare your return,

be sure that person also signs. If someone prepares your return for free, that person does not have to sign your return.

An individual who prepares your return for pay must manually sign the return as preparer. Signature stamps or labels are not acceptable.

If more than one person prepares the return, the individual preparer with the primary responsibility for the overall accuracy of the return must sign as preparer. The preparer required to sign the return shall also enter his or her social security number to the right of that signature. If the preparer is self-employed, he or she must write "SE" to the right of the preparer's social security number.

If the individual is paid by another to prepare (or is a partner in a partnership preparing) your return, the payer's (or partnership's) name and identification number must be entered below the preparer signature line. (Special rules apply to identification numbers for foreign tax return preparers. Such preparers should see sections 1.6109-2(a) and 301.7701-15(a)(5) of the regulations.)

The return must also show, below the preparer's signature, the address of the preparer's place of business where the preparation of the return was completed. However, if this place of business is not maintained on a year-round basis, the return should show the address of such preparer's principal business location which is maintained on a year-round basis or, if none, the preparer's residence.

The preparer must give you a copy of your return in addition to the copy filed with IRS. Employers, partnerships, and self-employed preparers must file Form 5717, Annual List of Income Tax Return Preparers.

Note: A \$25 penalty may be charged a paid preparer who does not give you a copy of your return in addition to the copy filed with IRS. A penalty may also be charged a preparer required to sign who does not show an original signature or a photocopy of the original signature in the space provided. A penalty may be charged a self-employed preparer who does not show his or her identifying number in the space provided.

If the individual is paid by another to prepare (or is a partner in a partnership preparing) your return, the payer or partnership may be charged a penalty if the return does not show the individual's social security number and the payer's (or partnership's) employer identification number.

● **Attach your Forms W-2** and any statements or other forms. Include the total payment if you owe tax.

**Take Stock
in America**



**Buy U.S. Savings Bonds
Where you work or bank**

1977 Tax Table A—SINGLE (BOX 1)

(For single persons with Adjusted Gross Income of \$20,000 or less who claim fewer than 4 exemptions)

To find your tax: Read down the left income column until you find your income as shown on line 10 of Form 1040A. Read across to the column headed by the total number of exemptions claimed on line 6 of Form 1040A. The amount shown at the point where the two lines meet is your tax. Enter on Form 1040A, line 13.

The \$2,200 zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

Caution. If you can be claimed as a dependent on your parent's return AND you have unearned income (interest, dividends) of \$750 or more AND your earned income is less than \$2,200, you must use Form 1040.

If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—			If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—			If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—		
Over	But not over	1	2	3	Over	But not over	1	2	3	Over	But not over	1	2	3
Your tax is—					Your tax is—					Your tax is—				
If \$3,200 or less your tax is 0					5,800	5,850	419	264	100	8,400	8,450	890	748	580
3,200	3,250	4	0	0	5,850	5,900	427	273	108	8,450	8,500	900	757	590
3,250	3,300	11	0	0	5,900	5,950	436	283	116	8,500	8,550	909	767	601
3,300	3,350	18	0	0	5,950	6,000	444	292	124	8,550	8,600	919	776	611
3,350	3,400	25	0	0	6,000	6,050	453	302	133	8,600	8,650	928	786	622
3,400	3,450	32	0	0	6,050	6,100	461	311	141	8,650	8,700	938	795	632
3,450	3,500	39	0	0	6,100	6,150	470	321	150	8,700	8,750	947	805	643
3,500	3,550	46	0	0	6,150	6,200	478	330	158	8,750	8,800	957	814	653
3,550	3,600	54	0	0	6,200	6,250	487	340	167	8,800	8,850	966	824	664
3,600	3,650	61	0	0	6,250	6,300	495	349	175	8,850	8,900	976	833	674
3,650	3,700	69	0	0	6,300	6,350	504	359	184	8,900	8,950	985	843	685
3,700	3,750	76	0	0	6,350	6,400	512	368	192	8,950	9,000	996	852	695
3,750	3,800	84	0	0	6,400	6,450	521	378	201	9,000	9,050	1,007	862	706
3,800	3,850	91	0	0	6,450	6,500	529	387	210	9,050	9,100	1,018	871	716
3,850	3,900	99	0	0	6,500	6,550	538	397	219	9,100	9,150	1,029	881	727
3,900	3,950	106	0	0	6,550	6,600	546	406	229	9,150	9,200	1,040	890	737
3,950	4,000	114	0	0	6,600	6,650	555	416	238	9,200	9,250	1,051	900	748
4,000	4,050	122	0	0	6,650	6,700	563	425	248	9,250	9,300	1,062	909	758
4,050	4,100	130	0	0	6,700	6,750	572	435	257	9,300	9,350	1,073	919	769
4,100	4,150	138	0	0	6,750	6,800	580	444	267	9,350	9,400	1,084	928	779
4,150	4,200	146	0	0	6,800	6,850	589	454	276	9,400	9,450	1,095	938	790
4,200	4,250	154	4	0	6,850	6,900	597	463	286	9,450	9,500	1,106	947	800
4,250	4,300	162	11	0	6,900	6,950	606	473	295	9,500	9,550	1,117	957	811
4,300	4,350	170	19	0	6,950	7,000	615	482	305	9,550	9,600	1,128	966	821
4,350	4,400	178	26	0	7,000	7,050	624	492	314	9,600	9,650	1,139	976	832
4,400	4,450	186	34	0	7,050	7,100	634	501	324	9,650	9,700	1,150	985	842
4,450	4,500	194	41	0	7,100	7,150	643	511	333	9,700	9,750	1,161	996	852
4,500	4,550	203	49	0	7,150	7,200	653	520	343	9,750	9,800	1,172	1,007	862
4,550	4,600	211	56	0	7,200	7,250	662	529	352	9,800	9,850	1,183	1,018	871
4,600	4,650	220	64	0	7,250	7,300	672	538	362	9,850	9,900	1,194	1,029	881
4,650	4,700	228	71	0	7,300	7,350	681	546	371	9,900	9,950	1,205	1,040	890
4,700	4,750	236	79	0	7,350	7,400	691	555	381	9,950	10,000	1,216	1,051	900
4,750	4,800	244	87	0	7,400	7,450	700	563	390	10,000	10,050	1,227	1,062	909
4,800	4,850	251	95	0	7,450	7,500	710	572	400	10,050	10,100	1,238	1,073	919
4,850	4,900	259	103	0	7,500	7,550	719	580	409	10,100	10,150	1,249	1,084	928
4,900	4,950	266	111	0	7,550	7,600	729	589	419	10,150	10,200	1,260	1,095	938
4,950	5,000	274	119	0	7,600	7,650	738	597	428	10,200	10,250	1,271	1,106	947
5,000	5,050	283	127	0	7,650	7,700	748	606	438	10,250	10,300	1,282	1,117	957
5,050	5,100	291	135	0	7,700	7,750	757	615	447	10,300	10,350	1,293	1,128	966
5,100	5,150	300	143	0	7,750	7,800	767	624	457	10,350	10,400	1,304	1,139	976
5,150	5,200	308	151	0	7,800	7,850	776	634	466	10,400	10,450	1,315	1,150	985
5,200	5,250	317	159	6	7,850	7,900	786	643	476	10,450	10,500	1,326	1,161	996
5,250	5,300	325	168	14	7,900	7,950	795	653	485	10,500	10,550	1,337	1,172	1,007
5,300	5,350	334	176	21	7,950	8,000	805	662	495	10,550	10,600	1,348	1,183	1,018
5,350	5,400	342	185	29	8,000	8,050	814	672	504	10,600	10,650	1,359	1,194	1,029
5,400	5,450	351	193	36	8,050	8,100	824	681	514	10,650	10,700	1,370	1,205	1,040
5,450	5,500	359	202	44	8,100	8,150	833	691	523	10,700	10,750	1,381	1,216	1,051
5,500	5,550	368	210	52	8,150	8,200	843	700	533	10,750	10,800	1,392	1,227	1,062
5,550	5,600	376	219	60	8,200	8,250	852	710	542	10,800	10,850	1,403	1,238	1,073
5,600	5,650	385	227	68	8,250	8,300	862	719	552	10,850	10,900	1,414	1,249	1,084
5,650	5,700	393	236	76	8,300	8,350	871	729	561	10,900	10,950	1,425	1,260	1,095
5,700	5,750	402	245	84	8,350	8,400	881	738	571	10,950	11,000	1,436	1,271	1,106
5,750	5,800	410	254	92										

Continued next column

Continued next column

Continued on next page

1977 Tax Table A—SINGLE (BOX 1) (Continued)

If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—			If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—			If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—		
Over	But not over	1	2	3	Over	But not over	1	2	3	Over	But not over	1	2	3
		Your tax is—					Your tax is—					Your tax is—		
11,000	11,050	1,447	1,282	1,117	14,000	14,050	2,200	1,998	1,804	17,000	17,050	3,053	2,834	2,617
11,050	11,100	1,459	1,293	1,128	14,050	14,100	2,214	2,011	1,816	17,050	17,100	3,069	2,849	2,631
11,100	11,150	1,470	1,304	1,139	14,100	14,150	2,227	2,025	1,829	17,100	17,150	3,084	2,863	2,646
11,150	11,200	1,482	1,315	1,150	14,150	14,200	2,241	2,038	1,841	17,150	17,200	3,100	2,878	2,660
11,200	11,250	1,493	1,326	1,161	14,200	14,250	2,254	2,052	1,854	17,200	17,250	3,115	2,892	2,675
11,250	11,300	1,505	1,337	1,172	14,250	14,300	2,268	2,065	1,866	17,250	17,300	3,131	2,907	2,689
11,300	11,350	1,516	1,348	1,183	14,300	14,350	2,281	2,079	1,879	17,300	17,350	3,146	2,921	2,704
11,350	11,400	1,528	1,359	1,194	14,350	14,400	2,295	2,092	1,891	17,350	17,400	3,162	2,936	2,718
11,400	11,450	1,539	1,370	1,205	14,400	14,450	2,308	2,106	1,904	17,400	17,450	3,177	2,950	2,733
11,450	11,500	1,551	1,381	1,216	14,450	14,500	2,322	2,119	1,917	17,450	17,500	3,193	2,965	2,747
11,500	11,550	1,562	1,392	1,227	14,500	14,550	2,335	2,133	1,930	17,500	17,550	3,208	2,979	2,762
11,550	11,600	1,574	1,403	1,238	14,550	14,600	2,349	2,146	1,944	17,550	17,600	3,224	2,994	2,776
11,600	11,650	1,585	1,414	1,249	14,600	14,650	2,362	2,160	1,957	17,600	17,650	3,239	3,008	2,791
11,650	11,700	1,597	1,425	1,260	14,650	14,700	2,376	2,173	1,971	17,650	17,700	3,255	3,023	2,805
11,700	11,750	1,608	1,436	1,271	14,700	14,750	2,389	2,187	1,984	17,700	17,750	3,270	3,038	2,820
11,750	11,800	1,620	1,447	1,282	14,750	14,800	2,403	2,200	1,998	17,750	17,800	3,286	3,053	2,834
11,800	11,850	1,631	1,459	1,293	14,800	14,850	2,416	2,214	2,011	17,800	17,850	3,301	3,069	2,849
11,850	11,900	1,643	1,470	1,304	14,850	14,900	2,430	2,227	2,025	17,850	17,900	3,317	3,084	2,863
11,900	11,950	1,654	1,482	1,315	14,900	14,950	2,443	2,241	2,038	17,900	17,950	3,332	3,100	2,878
11,950	12,000	1,666	1,493	1,326	14,950	15,000	2,457	2,254	2,052	17,950	18,000	3,348	3,115	2,892
12,000	12,050	1,679	1,505	1,337	15,000	15,050	2,472	2,268	2,065	18,000	18,050	3,363	3,131	2,907
12,050	12,100	1,691	1,516	1,348	15,050	15,100	2,486	2,281	2,079	18,050	18,100	3,379	3,146	2,921
12,100	12,150	1,704	1,528	1,359	15,100	15,150	2,501	2,295	2,092	18,100	18,150	3,394	3,162	2,936
12,150	12,200	1,716	1,539	1,370	15,150	15,200	2,515	2,308	2,106	18,150	18,200	3,410	3,177	2,950
12,200	12,250	1,729	1,551	1,381	15,200	15,250	2,530	2,322	2,119	18,200	18,250	3,425	3,193	2,965
12,250	12,300	1,741	1,562	1,392	15,250	15,300	2,544	2,335	2,133	18,250	18,300	3,441	3,208	2,979
12,300	12,350	1,754	1,574	1,403	15,300	15,350	2,559	2,349	2,146	18,300	18,350	3,456	3,224	2,994
12,350	12,400	1,766	1,585	1,414	15,350	15,400	2,573	2,362	2,160	18,350	18,400	3,472	3,239	3,008
12,400	12,450	1,779	1,597	1,425	15,400	15,450	2,588	2,376	2,173	18,400	18,450	3,487	3,255	3,023
12,450	12,500	1,791	1,608	1,436	15,450	15,500	2,602	2,389	2,187	18,450	18,500	3,503	3,270	3,038
12,500	12,550	1,804	1,620	1,447	15,500	15,550	2,617	2,403	2,200	18,500	18,550	3,518	3,286	3,053
12,550	12,600	1,816	1,631	1,459	15,550	15,600	2,631	2,416	2,214	18,550	18,600	3,534	3,301	3,069
12,600	12,650	1,829	1,643	1,470	15,600	15,650	2,646	2,430	2,227	18,600	18,650	3,549	3,317	3,084
12,650	12,700	1,841	1,654	1,482	15,650	15,700	2,660	2,443	2,241	18,650	18,700	3,565	3,332	3,100
12,700	12,750	1,854	1,666	1,493	15,700	15,750	2,675	2,457	2,254	18,700	18,750	3,580	3,348	3,115
12,750	12,800	1,866	1,679	1,505	15,750	15,800	2,689	2,472	2,268	18,750	18,800	3,596	3,363	3,131
12,800	12,850	1,879	1,691	1,516	15,800	15,850	2,704	2,486	2,281	18,800	18,850	3,611	3,379	3,146
12,850	12,900	1,891	1,704	1,528	15,850	15,900	2,718	2,501	2,295	18,850	18,900	3,627	3,394	3,162
12,900	12,950	1,904	1,716	1,539	15,900	15,950	2,733	2,515	2,308	18,900	18,950	3,642	3,410	3,177
12,950	13,000	1,917	1,729	1,551	15,950	16,000	2,747	2,530	2,322	18,950	19,000	3,659	3,425	3,193
13,000	13,050	1,930	1,741	1,562	16,000	16,050	2,762	2,544	2,335	19,000	19,050	3,676	3,441	3,208
13,050	13,100	1,944	1,754	1,574	16,050	16,100	2,776	2,559	2,349	19,050	19,100	3,693	3,456	3,224
13,100	13,150	1,957	1,766	1,585	16,100	16,150	2,791	2,573	2,362	19,100	19,150	3,710	3,472	3,239
13,150	13,200	1,971	1,779	1,597	16,150	16,200	2,805	2,588	2,376	19,150	19,200	3,727	3,487	3,255
13,200	13,250	1,984	1,791	1,608	16,200	16,250	2,820	2,602	2,389	19,200	19,250	3,744	3,503	3,270
13,250	13,300	1,998	1,804	1,620	16,250	16,300	2,834	2,617	2,403	19,250	19,300	3,761	3,518	3,286
13,300	13,350	2,011	1,816	1,631	16,300	16,350	2,849	2,631	2,416	19,300	19,350	3,778	3,534	3,301
13,350	13,400	2,025	1,829	1,643	16,350	16,400	2,863	2,646	2,430	19,350	19,400	3,795	3,549	3,317
13,400	13,450	2,038	1,841	1,654	16,400	16,450	2,878	2,660	2,443	19,400	19,450	3,812	3,565	3,332
13,450	13,500	2,052	1,854	1,666	16,450	16,500	2,892	2,675	2,457	19,450	19,500	3,829	3,580	3,348
13,500	13,550	2,065	1,866	1,679	16,500	16,550	2,907	2,689	2,472	19,500	19,550	3,846	3,596	3,363
13,550	13,600	2,079	1,879	1,691	16,550	16,600	2,921	2,704	2,486	19,550	19,600	3,863	3,611	3,379
13,600	13,650	2,092	1,891	1,704	16,600	16,650	2,936	2,718	2,501	19,600	19,650	3,880	3,627	3,394
13,650	13,700	2,106	1,904	1,716	16,650	16,700	2,950	2,733	2,515	19,650	19,700	3,897	3,642	3,410
13,700	13,750	2,119	1,917	1,729	16,700	16,750	2,965	2,747	2,530	19,700	19,750	3,914	3,659	3,425
13,750	13,800	2,133	1,930	1,741	16,750	16,800	2,979	2,762	2,544	19,750	19,800	3,931	3,676	3,441
13,800	13,850	2,146	1,944	1,754	16,800	16,850	2,994	2,776	2,559	19,800	19,850	3,948	3,693	3,456
13,850	13,900	2,160	1,957	1,766	16,850	16,900	3,008	2,791	2,573	19,850	19,900	3,965	3,710	3,472
13,900	13,950	2,173	1,971	1,779	16,900	16,950	3,023	2,805	2,588	19,900	19,950	3,982	3,727	3,487
13,950	14,000	2,187	1,984	1,791	16,950	17,000	3,038	2,820	2,602	19,950	20,000	3,999	3,744	3,503

Continued next column

Continued next column

1977 Tax Table B—MARRIED FILING JOINTLY (BOX 2)

(For married persons filing joint returns with Adjusted Gross Income of \$40,000 or less who claim fewer than 10 exemptions)

To find your tax: Read down the left income column until you find your income as shown on line 10 of Form 1040A. Read across to the column headed by the total number of exemptions claimed on line 6 of Form 1040A. The amount shown at the point where the two lines meet is your tax. Enter on Form 1040A, line 13.

The \$3,200 zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—								If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9	Over	But not over	2	3	4	5	6	7	8	9
Your tax is—										Your tax is—									
If \$5,200 or less your tax is 0										8,400	8,450	499	341	186	36	0	0	0	0
5,200	5,250	4	0	0	0	0	0	0	0	8,450	8,500	506	349	194	44	0	0	0	0
5,250	5,300	11	0	0	0	0	0	0	0	8,500	8,550	514	358	202	51	0	0	0	0
5,300	5,350	18	0	0	0	0	0	0	0	8,550	8,600	521	366	210	59	0	0	0	0
5,350	5,400	25	0	0	0	0	0	0	0	8,600	8,650	529	375	218	66	0	0	0	0
5,400	5,450	32	0	0	0	0	0	0	0	8,650	8,700	536	383	226	74	0	0	0	0
5,450	5,500	39	0	0	0	0	0	0	0	8,700	8,750	544	392	234	81	0	0	0	0
5,500	5,550	46	0	0	0	0	0	0	0	8,750	8,800	553	400	242	89	0	0	0	0
5,550	5,600	53	0	0	0	0	0	0	0	8,800	8,850	561	409	250	96	0	0	0	0
5,600	5,650	60	0	0	0	0	0	0	0	8,850	8,900	570	417	258	104	0	0	0	0
5,650	5,700	67	0	0	0	0	0	0	0	8,900	8,950	578	426	266	111	0	0	0	0
5,700	5,750	74	0	0	0	0	0	0	0	8,950	9,000	587	434	274	119	0	0	0	0
5,750	5,800	81	0	0	0	0	0	0	0	9,000	9,050	595	443	282	127	0	0	0	0
5,800	5,850	89	0	0	0	0	0	0	0	9,050	9,100	604	451	290	135	0	0	0	0
5,850	5,900	96	0	0	0	0	0	0	0	9,100	9,150	612	460	298	143	0	0	0	0
5,900	5,950	104	0	0	0	0	0	0	0	9,150	9,200	621	468	306	151	1	0	0	0
5,950	6,000	111	0	0	0	0	0	0	0	9,200	9,250	629	477	314	159	9	0	0	0
6,000	6,050	119	0	0	0	0	0	0	0	9,250	9,300	638	485	323	167	16	0	0	0
6,050	6,100	126	0	0	0	0	0	0	0	9,300	9,350	646	494	331	175	24	0	0	0
6,100	6,150	134	0	0	0	0	0	0	0	9,350	9,400	655	502	340	183	31	0	0	0
6,150	6,200	141	0	0	0	0	0	0	0	9,400	9,450	663	511	348	191	39	0	0	0
6,200	6,250	149	4	0	0	0	0	0	0	9,450	9,500	672	520	357	199	46	0	0	0
6,250	6,300	156	11	0	0	0	0	0	0	9,500	9,550	680	529	365	207	54	0	0	0
6,300	6,350	164	18	0	0	0	0	0	0	9,550	9,600	689	539	374	215	61	0	0	0
6,350	6,400	171	25	0	0	0	0	0	0	9,600	9,650	697	548	382	223	69	0	0	0
6,400	6,450	179	32	0	0	0	0	0	0	9,650	9,700	706	558	391	231	76	0	0	0
6,450	6,500	186	39	0	0	0	0	0	0	9,700	9,750	714	567	399	239	84	0	0	0
6,500	6,550	194	46	0	0	0	0	0	0	9,750	9,800	723	577	408	247	92	0	0	0
6,550	6,600	201	54	0	0	0	0	0	0	9,800	9,850	731	586	416	255	100	0	0	0
6,600	6,650	209	61	0	0	0	0	0	0	9,850	9,900	740	596	425	263	108	0	0	0
6,650	6,700	216	69	0	0	0	0	0	0	9,900	9,950	748	605	433	271	116	0	0	0
6,700	6,750	224	76	0	0	0	0	0	0	9,950	10,000	757	615	442	279	124	0	0	0
6,750	6,800	232	84	0	0	0	0	0	0	10,000	10,050	765	624	450	288	132	0	0	0
6,800	6,850	240	91	0	0	0	0	0	0	10,050	10,100	774	634	459	296	140	0	0	0
6,850	6,900	248	99	0	0	0	0	0	0	10,100	10,150	782	643	467	305	148	0	0	0
6,900	6,950	256	106	0	0	0	0	0	0	10,150	10,200	791	653	476	313	156	4	0	0
6,950	7,000	264	114	0	0	0	0	0	0	10,200	10,250	799	662	485	322	164	11	0	0
7,000	7,050	272	121	0	0	0	0	0	0	10,250	10,300	808	672	494	330	172	19	0	0
7,050	7,100	280	129	0	0	0	0	0	0	10,300	10,350	816	681	504	339	180	26	0	0
7,100	7,150	288	136	0	0	0	0	0	0	10,350	10,400	825	691	513	347	188	34	0	0
7,150	7,200	296	144	0	0	0	0	0	0	10,400	10,450	833	700	523	356	196	41	0	0
7,200	7,250	304	151	4	0	0	0	0	0	10,450	10,500	842	710	532	364	204	49	0	0
7,250	7,300	312	159	11	0	0	0	0	0	10,500	10,550	850	719	542	373	212	57	0	0
7,300	7,350	320	166	19	0	0	0	0	0	10,550	10,600	859	729	551	381	220	65	0	0
7,350	7,400	328	174	26	0	0	0	0	0	10,600	10,650	867	738	561	390	228	73	0	0
7,400	7,450	336	181	34	0	0	0	0	0	10,650	10,700	876	748	570	398	236	81	0	0
7,450	7,500	344	189	41	0	0	0	0	0	10,700	10,750	884	757	580	407	244	89	0	0
7,500	7,550	352	197	49	0	0	0	0	0	10,750	10,800	893	765	589	415	253	97	0	0
7,550	7,600	360	205	56	0	0	0	0	0	10,800	10,850	901	774	599	424	261	105	0	0
7,600	7,650	368	213	64	0	0	0	0	0	10,850	10,900	910	782	608	432	270	113	0	0
7,650	7,700	376	221	71	0	0	0	0	0	10,900	10,950	918	791	618	441	278	121	0	0
7,700	7,750	384	229	79	0	0	0	0	0	10,950	11,000	927	799	627	450	287	129	0	0
7,750	7,800	393	237	86	0	0	0	0	0	11,000	11,050	935	808	637	459	295	137	0	0
7,800	7,850	401	245	94	0	0	0	0	0	11,050	11,100	944	816	646	469	304	145	0	0
7,850	7,900	410	253	101	0	0	0	0	0	11,100	11,150	952	825	656	478	312	153	0	0
7,900	7,950	418	261	109	0	0	0	0	0	11,150	11,200	961	833	665	488	321	161	6	0
7,950	8,000	427	269	116	0	0	0	0	0	11,200	11,250	969	842	675	497	329	169	14	0
8,000	8,050	435	277	124	0	0	0	0	0	11,250	11,300	978	850	684	507	338	177	22	0
8,050	8,100	444	285	131	0	0	0	0	0	11,300	11,350	986	859	694	516	346	185	30	0
8,100	8,150	452	293	139	0	0	0	0	0	11,350	11,400	995	867	703	526	355	193	38	0
8,150	8,200	461	301	146	0	0	0	0	0	11,400	11,450	1,003	876	713	535	363	201	46	0
8,200	8,250	469	309	154	6	0	0	0	0	11,450	11,500	1,012	884	722	545	372	209	54	0
8,250	8,300	476	317	162	14	0	0	0	0	11,500	11,550	1,020	893	732	554	380	218	62	0
8,300	8,350	484	325	170	21	0	0	0	0	11,550	11,600	1,029	901	741	564	389	226	70	0
8,350	8,400	491	333	178	29	0	0	0	0										

Continued next column

Continued on next page

1977 Tax Table B—MARRIED FILING JOINTLY (BOX 2) (Continued)

If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—								If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9	Over	But not over	2	3	4	5	6	7	8	9
		Your tax is—										Your tax is—							
11,600	11,650	1,037	910	751	573	397	235	78	0	15,200	15,250	1,756	1,591	1,426	1,266	1,080	902	725	547
11,650	11,700	1,046	918	760	583	406	243	86	0	15,250	15,300	1,767	1,602	1,437	1,277	1,089	912	734	557
11,700	11,750	1,054	927	770	592	415	252	94	0	15,300	15,350	1,778	1,613	1,448	1,288	1,099	921	744	566
11,750	11,800	1,063	935	779	602	424	260	102	0	15,350	15,400	1,789	1,624	1,459	1,299	1,108	931	753	576
11,800	11,850	1,071	944	789	611	434	269	110	0	15,400	15,450	1,800	1,635	1,470	1,310	1,118	940	763	585
11,850	11,900	1,080	952	798	621	443	277	118	0	15,450	15,500	1,811	1,646	1,481	1,321	1,127	950	772	595
11,900	11,950	1,088	961	808	630	453	286	126	0	15,500	15,550	1,822	1,657	1,492	1,332	1,137	959	782	604
11,950	12,000	1,097	969	817	640	462	294	134	0	15,550	15,600	1,833	1,668	1,503	1,343	1,146	969	791	614
12,000	12,050	1,105	978	827	649	472	303	142	0	15,600	15,650	1,844	1,679	1,514	1,354	1,156	978	801	623
12,050	12,100	1,114	986	836	659	481	311	150	0	15,650	15,700	1,855	1,690	1,525	1,365	1,165	988	810	633
12,100	12,150	1,122	995	846	668	491	320	158	3	15,700	15,750	1,866	1,701	1,536	1,375	1,176	997	820	642
12,150	12,200	1,131	1,003	855	678	500	328	166	11	15,750	15,800	1,877	1,712	1,547	1,385	1,187	1,007	829	652
12,200	12,250	1,139	1,012	865	687	510	337	174	19	15,800	15,850	1,888	1,723	1,558	1,395	1,198	1,016	839	661
12,250	12,300	1,148	1,020	874	697	519	345	183	27	15,850	15,900	1,899	1,734	1,569	1,405	1,209	1,026	848	671
12,300	12,350	1,156	1,029	884	706	529	354	191	35	15,900	15,950	1,910	1,745	1,580	1,415	1,220	1,035	858	680
12,350	12,400	1,165	1,037	893	716	538	362	200	43	15,950	16,000	1,921	1,756	1,591	1,426	1,231	1,045	867	690
12,400	12,450	1,173	1,046	903	725	548	371	208	51	16,000	16,050	1,932	1,767	1,602	1,437	1,242	1,054	877	699
12,450	12,500	1,182	1,054	912	735	557	380	217	59	16,050	16,100	1,943	1,778	1,613	1,448	1,253	1,064	886	709
12,500	12,550	1,190	1,063	922	744	567	389	225	67	16,100	16,150	1,954	1,789	1,624	1,459	1,264	1,073	896	718
12,550	12,600	1,199	1,071	931	754	576	399	234	75	16,150	16,200	1,965	1,800	1,635	1,470	1,275	1,083	905	728
12,600	12,650	1,207	1,080	941	763	586	408	242	83	16,200	16,250	1,976	1,811	1,646	1,481	1,286	1,092	915	737
12,650	12,700	1,216	1,088	950	773	595	418	251	91	16,250	16,300	1,987	1,822	1,657	1,492	1,297	1,102	924	747
12,700	12,750	1,225	1,097	960	782	605	427	259	99	16,300	16,350	1,998	1,833	1,668	1,503	1,308	1,111	934	756
12,750	12,800	1,235	1,105	969	792	614	437	268	107	16,350	16,400	2,009	1,844	1,679	1,514	1,319	1,121	943	766
12,800	12,850	1,245	1,114	979	801	624	446	276	115	16,400	16,450	2,020	1,855	1,690	1,525	1,330	1,130	953	775
12,850	12,900	1,255	1,122	988	811	633	456	285	123	16,450	16,500	2,031	1,866	1,701	1,536	1,341	1,141	962	785
12,900	12,950	1,265	1,131	998	820	643	465	293	131	16,500	16,550	2,042	1,877	1,712	1,547	1,352	1,152	972	794
12,950	13,000	1,275	1,139	1,007	830	652	475	302	139	16,550	16,600	2,053	1,888	1,723	1,558	1,363	1,163	981	804
13,000	13,050	1,285	1,148	1,017	839	662	484	310	148	16,600	16,650	2,064	1,899	1,734	1,569	1,374	1,174	991	813
13,050	13,100	1,295	1,156	1,026	849	671	494	319	156	16,650	16,700	2,075	1,910	1,745	1,580	1,385	1,185	1,000	823
13,100	13,150	1,305	1,165	1,036	858	681	503	327	165	16,700	16,750	2,086	1,921	1,756	1,591	1,396	1,196	1,010	832
13,150	13,200	1,315	1,173	1,045	868	690	513	336	173	16,750	16,800	2,099	1,932	1,767	1,602	1,407	1,207	1,019	842
13,200	13,250	1,325	1,182	1,054	877	700	522	345	182	16,800	16,850	2,111	1,943	1,778	1,613	1,418	1,218	1,029	851
13,250	13,300	1,335	1,190	1,063	887	709	532	354	190	16,850	16,900	2,124	1,954	1,789	1,624	1,429	1,229	1,038	861
13,300	13,350	1,345	1,199	1,071	896	719	541	364	199	16,900	16,950	2,136	1,965	1,800	1,635	1,440	1,240	1,048	870
13,350	13,400	1,355	1,207	1,080	906	728	551	373	207	16,950	17,000	2,149	1,976	1,811	1,646	1,451	1,251	1,057	880
13,400	13,450	1,365	1,216	1,088	915	738	560	383	216	17,000	17,050	2,161	1,987	1,822	1,657	1,462	1,262	1,067	889
13,450	13,500	1,375	1,225	1,097	925	747	570	392	224	17,050	17,100	2,174	1,998	1,833	1,668	1,473	1,273	1,076	899
13,500	13,550	1,385	1,235	1,105	934	757	579	402	233	17,100	17,150	2,186	2,009	1,844	1,679	1,484	1,284	1,086	908
13,550	13,600	1,395	1,245	1,114	944	766	589	411	241	17,150	17,200	2,199	2,020	1,855	1,690	1,495	1,295	1,095	918
13,600	13,650	1,405	1,255	1,122	953	776	598	421	250	17,200	17,250	2,211	2,031	1,866	1,701	1,506	1,306	1,106	927
13,650	13,700	1,415	1,265	1,131	963	785	608	430	258	17,250	17,300	2,224	2,042	1,877	1,712	1,517	1,317	1,117	937
13,700	13,750	1,426	1,275	1,139	972	795	617	440	267	17,300	17,350	2,236	2,053	1,888	1,723	1,528	1,328	1,128	946
13,750	13,800	1,437	1,285	1,148	982	804	627	449	275	17,350	17,400	2,249	2,064	1,899	1,734	1,539	1,339	1,139	956
13,800	13,850	1,448	1,295	1,156	991	814	636	459	284	17,400	17,450	2,261	2,075	1,910	1,745	1,550	1,350	1,150	965
13,850	13,900	1,459	1,305	1,165	1,001	823	646	468	292	17,450	17,500	2,274	2,086	1,921	1,756	1,561	1,361	1,161	975
13,900	13,950	1,470	1,315	1,173	1,010	833	655	478	301	17,500	17,550	2,286	2,099	1,932	1,767	1,572	1,372	1,172	984
13,950	14,000	1,481	1,325	1,182	1,020	842	665	487	310	17,550	17,600	2,299	2,111	1,943	1,778	1,583	1,383	1,183	994
14,000	14,050	1,492	1,335	1,190	1,029	852	674	497	319	17,600	17,650	2,311	2,124	1,954	1,789	1,594	1,394	1,194	1,003
14,050	14,100	1,503	1,345	1,199	1,039	861	684	506	329	17,650	17,700	2,324	2,136	1,965	1,800	1,605	1,405	1,205	1,013
14,100	14,150	1,514	1,355	1,207	1,048	871	693	516	338	17,700	17,750	2,33							

1977 Tax Table B—MARRIED FILING JOINTLY (BOX 2) (Continued)

If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—								If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9	Over	But not over	2	3	4	5	6	7	8	9
Your tax is—										Your tax is—									
18,800	18,850	2,611	2,424	2,236	2,053	1,858	1,658	1,458	1,258	22,400	22,450	3,563	3,353	3,143	2,949	2,731	2,509	2,286	2,064
18,850	18,900	2,624	2,436	2,249	2,064	1,869	1,669	1,469	1,269	22,450	22,500	3,577	3,367	3,157	2,961	2,744	2,521	2,299	2,076
18,900	18,950	2,636	2,449	2,261	2,075	1,880	1,680	1,480	1,280	22,500	22,550	3,591	3,381	3,171	2,974	2,756	2,534	2,311	2,089
18,950	19,000	2,649	2,461	2,274	2,086	1,891	1,691	1,491	1,291	22,550	22,600	3,605	3,395	3,185	2,986	2,769	2,546	2,324	2,101
19,000	19,050	2,661	2,474	2,286	2,099	1,902	1,702	1,502	1,302	22,600	22,650	3,619	3,409	3,199	2,999	2,781	2,559	2,336	2,114
19,050	19,100	2,674	2,486	2,299	2,111	1,913	1,713	1,513	1,313	22,650	22,700	3,633	3,423	3,213	3,011	2,794	2,571	2,349	2,126
19,100	19,150	2,686	2,499	2,311	2,124	1,924	1,724	1,524	1,324	22,700	22,750	3,647	3,437	3,227	3,024	2,806	2,584	2,361	2,139
19,150	19,200	2,699	2,511	2,324	2,136	1,935	1,735	1,535	1,335	22,750	22,800	3,661	3,451	3,241	3,036	2,819	2,596	2,374	2,151
19,200	19,250	2,711	2,524	2,336	2,149	1,946	1,746	1,546	1,346	22,800	22,850	3,675	3,465	3,255	3,049	2,831	2,609	2,386	2,164
19,250	19,300	2,724	2,536	2,349	2,161	1,957	1,757	1,557	1,357	22,850	22,900	3,689	3,479	3,269	3,061	2,844	2,621	2,399	2,176
19,300	19,350	2,736	2,549	2,361	2,174	1,968	1,768	1,568	1,368	22,900	22,950	3,703	3,493	3,283	3,074	2,856	2,634	2,411	2,189
19,350	19,400	2,749	2,561	2,374	2,186	1,979	1,779	1,579	1,379	22,950	23,000	3,717	3,507	3,297	3,087	2,869	2,646	2,424	2,201
19,400	19,450	2,761	2,574	2,386	2,199	1,990	1,790	1,590	1,390	23,000	23,050	3,731	3,521	3,311	3,101	2,881	2,659	2,436	2,214
19,450	19,500	2,774	2,586	2,399	2,211	2,001	1,801	1,601	1,401	23,050	23,100	3,745	3,535	3,325	3,115	2,894	2,671	2,449	2,226
19,500	19,550	2,786	2,599	2,411	2,224	2,012	1,812	1,612	1,412	23,100	23,150	3,759	3,549	3,339	3,129	2,906	2,684	2,461	2,239
19,550	19,600	2,799	2,611	2,424	2,236	2,023	1,823	1,623	1,423	23,150	23,200	3,773	3,563	3,353	3,143	2,919	2,696	2,474	2,251
19,600	19,650	2,811	2,624	2,436	2,249	2,034	1,834	1,634	1,434	23,200	23,250	3,787	3,577	3,367	3,157	2,931	2,709	2,486	2,264
19,650	19,700	2,824	2,636	2,449	2,261	2,045	1,845	1,645	1,445	23,250	23,300	3,801	3,591	3,381	3,171	2,944	2,721	2,499	2,276
19,700	19,750	2,836	2,649	2,461	2,274	2,056	1,856	1,656	1,456	23,300	23,350	3,815	3,605	3,395	3,185	2,956	2,734	2,511	2,289
19,750	19,800	2,849	2,661	2,474	2,286	2,069	1,867	1,667	1,467	23,350	23,400	3,829	3,619	3,409	3,199	2,969	2,746	2,524	2,301
19,800	19,850	2,861	2,674	2,486	2,299	2,081	1,878	1,678	1,478	23,400	23,450	3,843	3,633	3,423	3,213	2,981	2,759	2,536	2,314
19,850	19,900	2,874	2,686	2,499	2,311	2,094	1,889	1,689	1,489	23,450	23,500	3,857	3,647	3,437	3,227	2,994	2,771	2,549	2,326
19,900	19,950	2,886	2,699	2,511	2,324	2,106	1,900	1,700	1,500	23,500	23,550	3,871	3,661	3,451	3,241	3,006	2,784	2,561	2,339
19,950	20,000	2,899	2,711	2,524	2,336	2,119	1,911	1,711	1,511	23,550	23,600	3,885	3,675	3,465	3,255	3,019	2,796	2,574	2,351
20,000	20,050	2,911	2,724	2,536	2,349	2,131	1,922	1,722	1,522	23,600	23,650	3,899	3,689	3,479	3,269	3,031	2,809	2,586	2,364
20,050	20,100	2,924	2,736	2,549	2,361	2,144	1,933	1,733	1,533	23,650	23,700	3,913	3,703	3,493	3,283	3,044	2,821	2,599	2,376
20,100	20,150	2,936	2,749	2,561	2,374	2,156	1,944	1,744	1,544	23,700	23,750	3,927	3,717	3,507	3,297	3,057	2,834	2,611	2,389
20,150	20,200	2,949	2,761	2,574	2,386	2,169	1,955	1,755	1,555	23,750	23,800	3,941	3,731	3,521	3,311	3,071	2,846	2,624	2,401
20,200	20,250	2,961	2,774	2,586	2,399	2,181	1,966	1,766	1,566	23,800	23,850	3,955	3,745	3,535	3,325	3,085	2,859	2,636	2,414
20,250	20,300	2,974	2,786	2,599	2,411	2,194	1,977	1,777	1,577	23,850	23,900	3,969	3,759	3,549	3,339	3,099	2,871	2,649	2,426
20,300	20,350	2,986	2,799	2,611	2,424	2,206	1,988	1,788	1,588	23,900	23,950	3,983	3,773	3,563	3,353	3,113	2,884	2,661	2,439
20,350	20,400	2,999	2,811	2,624	2,436	2,219	1,999	1,799	1,599	23,950	24,000	3,997	3,787	3,577	3,367	3,127	2,896	2,674	2,451
20,400	20,450	3,011	2,824	2,636	2,449	2,231	2,010	1,810	1,610	24,000	24,050	4,011	3,801	3,591	3,381	3,141	2,909	2,686	2,464
20,450	20,500	3,024	2,836	2,649	2,461	2,244	2,021	1,821	1,621	24,050	24,100	4,025	3,815	3,605	3,395	3,155	2,921	2,699	2,476
20,500	20,550	3,036	2,849	2,661	2,474	2,256	2,034	1,832	1,632	24,100	24,150	4,039	3,829	3,619	3,409	3,169	2,934	2,711	2,489
20,550	20,600	3,049	2,861	2,674	2,486	2,269	2,046	1,843	1,643	24,150	24,200	4,053	3,843	3,633	3,423	3,183	2,946	2,724	2,501
20,600	20,650	3,061	2,874	2,686	2,499	2,281	2,059	1,854	1,654	24,200	24,250	4,067	3,857	3,647	3,437	3,197	2,959	2,736	2,514
20,650	20,700	3,074	2,886	2,699	2,511	2,294	2,071	1,865	1,665	24,250	24,300	4,081	3,871	3,661	3,451	3,211	2,971	2,749	2,526
20,700	20,750	3,087	2,899	2,711	2,524	2,306	2,084	1,876	1,676	24,300	24,350	4,095	3,885	3,675	3,465	3,225	2,984	2,761	2,539
20,750	20,800	3,101	2,911	2,724	2,536	2,319	2,096	1,887	1,687	24,350	24,400	4,109	3,899	3,689	3,479	3,239	2,996	2,774	2,551
20,800	20,850	3,115	2,924	2,736	2,549	2,331	2,109	1,898	1,698	24,400	24,450	4,123	3,913	3,703	3,493	3,253	3,009	2,786	2,564
20,850	20,900	3,129	2,936	2,749	2,561	2,344	2,121	1,909	1,709	24,450	24,500	4,137	3,927	3,717	3,507	3,267	3,022	2,799	2,576
20,900	20,950	3,143	2,949	2,761	2,574	2,356	2,134	1,920	1,720	24,500	24,550	4,151	3,941	3,731	3,521	3,281	3,036	2,811	2,589
20,950	21,000	3,157	2,961	2,774	2,586	2,369	2,146	1,931	1,731	24,550	24,600	4,165	3,955	3,745	3,535	3,295	3,050	2,824	2,601
21,000	21,050	3,171	2,974	2,786	2,599	2,381	2,159	1,942	1,742	24,600	24,650	4,179	3,969	3,759	3,549	3,309	3,064	2,836	2,614
21,050	21,100	3,185	2,986	2,799	2,611	2,394	2,171	1,953	1,753	24,650	24,700	4,193	3,983	3,773	3,563	3,323	3,078	2,849	2,626
21,100	21,150	3,199	2,999	2,811	2,624	2,406	2,184	1,964	1,764	24,700	24,750	4,208	3,997	3,787	3,577	3,337	3,092	2,861	2,639
21,150	21,200	3,213	3,011	2,824	2,636	2,419	2,196	1,975	1,775	24,750	24,800	4,224	4,011	3,801	3,591	3,351	3,106	2,874	2,651
21,200	21,250	3,227	3,024	2,836	2,649	2,431	2,209	1,986	1,786	24,800	24,850	4,240	4,025	3,815	3,605	3,365	3,120	2,886	2,664
21,250	21,300	3,241	3,036	2,849	2,661	2,444	2,221	1,999	1,797	24,850	24,900	4,256	4,039	3,829	3,619	3,379	3,134	2,899	2,676
21,300	21,350	3,255	3,049	2,861	2,674	2,456	2,234	2,011	1,808	24,900	24,950	4,272	4,053	3,843	3,633	3,393	3,148	2,911	2,689
21,350	21,400	3,269	3,061	2,874	2,686	2,469	2,246	2,024	1,819	24,950	25,000	4,288	4,067	3,857	3,647	3,407	3,162	2,924	2,701
21,400	21,450	3,283	3,074	2,886	2,699	2,481	2,259	2,036	1,830	25,000	25,050	4,304	4,081	3,871	3,661	3,421	3,176	2,936	2,714
21,450	21,500	3,297	3,087	2,899	2,711	2,494	2,271	2,049	1,841	25,050	25,100	4,320	4,095	3,885	3,675	3,435	3,190	2,949	2,726
21,500	21,550	3,311	3,101	2,911	2,724	2,506	2,284	2,061	1,852	25,100	25,150	4,336	4,109	3,899	3,689	3,449	3,204	2,961	2,739
21,550	21,600	3,325	3,115	2,924	2,736	2,519	2,296	2,074	1,863	25,150	25,200	4,352	4,123	3,913	3,703	3,463	3,218	2,974	2,751

1977 Tax Table B—MARRIED FILING JOINTLY (BOX 2) (Continued)

If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—								If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9	Over	But not over	2	3	4	5	6	7	8	9
Your tax is—										Your tax is—									
26,000	26,050	4,624	4,384	4,151	3,941	3,701	3,456	3,211	2,966	29,600	29,650	5,813	5,543	5,296	5,056	4,786	4,511	4,236	3,974
26,050	26,100	4,640	4,400	4,165	3,955	3,715	3,470	3,225	2,980	29,650	29,700	5,831	5,561	5,312	5,072	4,802	4,527	4,252	3,988
26,100	26,150	4,656	4,416	4,179	3,969	3,729	3,484	3,239	2,994	29,700	29,750	5,849	5,579	5,328	5,088	4,818	4,543	4,268	4,002
26,150	26,200	4,672	4,432	4,193	3,983	3,743	3,498	3,253	3,008	29,750	29,800	5,867	5,597	5,344	5,104	4,834	4,559	4,284	4,016
26,200	26,250	4,688	4,448	4,208	3,997	3,757	3,512	3,267	3,022	29,800	29,850	5,885	5,615	5,360	5,120	4,850	4,575	4,300	4,030
26,250	26,300	4,704	4,464	4,224	4,011	3,771	3,526	3,281	3,036	29,850	29,900	5,903	5,633	5,376	5,136	4,866	4,591	4,316	4,044
26,300	26,350	4,720	4,480	4,240	4,025	3,785	3,540	3,295	3,050	29,900	29,950	5,921	5,651	5,392	5,152	4,882	4,607	4,332	4,058
26,350	26,400	4,736	4,496	4,256	4,039	3,799	3,554	3,309	3,064	29,950	30,000	5,939	5,669	5,408	5,168	4,898	4,623	4,348	4,073
26,400	26,450	4,752	4,512	4,272	4,053	3,813	3,568	3,323	3,078	30,000	30,050	5,957	5,687	5,424	5,184	4,914	4,639	4,364	4,089
26,450	26,500	4,768	4,528	4,288	4,067	3,827	3,582	3,337	3,092	30,050	30,100	5,975	5,705	5,440	5,200	4,930	4,655	4,380	4,105
26,500	26,550	4,784	4,544	4,304	4,081	3,841	3,596	3,351	3,106	30,100	30,150	5,993	5,723	5,456	5,216	4,946	4,671	4,396	4,121
26,550	26,600	4,800	4,560	4,320	4,095	3,855	3,610	3,365	3,120	30,150	30,200	6,011	5,741	5,472	5,232	4,962	4,687	4,412	4,137
26,600	26,650	4,816	4,576	4,336	4,109	3,869	3,624	3,379	3,134	30,200	30,250	6,029	5,759	5,489	5,248	4,978	4,703	4,428	4,153
26,650	26,700	4,832	4,592	4,352	4,123	3,883	3,638	3,393	3,148	30,250	30,300	6,047	5,777	5,507	5,264	4,994	4,719	4,444	4,169
26,700	26,750	4,848	4,608	4,368	4,137	3,897	3,652	3,407	3,162	30,300	30,350	6,065	5,795	5,525	5,280	5,010	4,735	4,460	4,185
26,750	26,800	4,864	4,624	4,384	4,151	3,911	3,666	3,421	3,176	30,350	30,400	6,083	5,813	5,543	5,296	5,026	4,751	4,476	4,201
26,800	26,850	4,880	4,640	4,400	4,165	3,925	3,680	3,435	3,190	30,400	30,450	6,101	5,831	5,561	5,312	5,042	4,767	4,492	4,217
26,850	26,900	4,896	4,656	4,416	4,179	3,939	3,694	3,449	3,204	30,450	30,500	6,119	5,849	5,579	5,328	5,058	4,783	4,508	4,233
26,900	26,950	4,912	4,672	4,432	4,193	3,953	3,708	3,463	3,218	30,500	30,550	6,137	5,867	5,597	5,344	5,074	4,799	4,524	4,249
26,950	27,000	4,928	4,688	4,448	4,208	3,967	3,722	3,477	3,232	30,550	30,600	6,155	5,885	5,615	5,360	5,090	4,815	4,540	4,265
27,000	27,050	4,944	4,704	4,464	4,224	3,981	3,736	3,491	3,246	30,600	30,650	6,173	5,903	5,633	5,376	5,106	4,831	4,556	4,281
27,050	27,100	4,960	4,720	4,480	4,240	3,995	3,750	3,505	3,260	30,650	30,700	6,191	5,921	5,651	5,392	5,122	4,847	4,572	4,297
27,100	27,150	4,976	4,736	4,496	4,256	4,009	3,764	3,519	3,274	30,700	30,750	6,209	5,939	5,669	5,408	5,138	4,863	4,588	4,313
27,150	27,200	4,992	4,752	4,512	4,272	4,023	3,778	3,533	3,288	30,750	30,800	6,227	5,957	5,687	5,424	5,154	4,879	4,604	4,329
27,200	27,250	5,008	4,768	4,528	4,288	4,037	3,792	3,547	3,302	30,800	30,850	6,245	5,975	5,705	5,440	5,170	4,895	4,620	4,345
27,250	27,300	5,024	4,784	4,544	4,304	4,051	3,806	3,561	3,316	30,850	30,900	6,263	5,993	5,723	5,456	5,186	4,911	4,636	4,361
27,300	27,350	5,040	4,800	4,560	4,320	4,065	3,820	3,575	3,330	30,900	30,950	6,281	6,011	5,741	5,472	5,202	4,927	4,652	4,377
27,350	27,400	5,056	4,816	4,576	4,336	4,079	3,834	3,589	3,344	30,950	31,000	6,299	6,029	5,759	5,489	5,218	4,943	4,668	4,393
27,400	27,450	5,072	4,832	4,592	4,352	4,093	3,848	3,603	3,358	31,000	31,050	6,317	6,047	5,777	5,507	5,234	4,959	4,684	4,409
27,450	27,500	5,088	4,848	4,608	4,368	4,107	3,862	3,617	3,372	31,050	31,100	6,335	6,065	5,795	5,525	5,250	4,975	4,700	4,425
27,500	27,550	5,104	4,864	4,624	4,384	4,121	3,876	3,631	3,386	31,100	31,150	6,353	6,083	5,813	5,543	5,266	4,991	4,716	4,441
27,550	27,600	5,120	4,880	4,640	4,400	4,135	3,890	3,645	3,400	31,150	31,200	6,371	6,101	5,831	5,561	5,282	5,007	4,732	4,457
27,600	27,650	5,136	4,896	4,656	4,416	4,149	3,904	3,659	3,414	31,200	31,250	6,389	6,119	5,849	5,579	5,298	5,023	4,748	4,473
27,650	27,700	5,152	4,912	4,672	4,432	4,163	3,918	3,673	3,428	31,250	31,300	6,407	6,137	5,867	5,597	5,314	5,039	4,764	4,489
27,700	27,750	5,168	4,928	4,688	4,448	4,178	3,932	3,687	3,442	31,300	31,350	6,425	6,155	5,885	5,615	5,330	5,055	4,780	4,505
27,750	27,800	5,184	4,944	4,704	4,464	4,194	3,946	3,701	3,456	31,350	31,400	6,443	6,173	5,903	5,633	5,346	5,071	4,796	4,521
27,800	27,850	5,200	4,960	4,720	4,480	4,210	3,960	3,715	3,470	31,400	31,450	6,461	6,191	5,921	5,651	5,362	5,087	4,812	4,537
27,850	27,900	5,216	4,976	4,736	4,496	4,226	3,974	3,729	3,484	31,450	31,500	6,479	6,209	5,939	5,669	5,378	5,103	4,828	4,553
27,900	27,950	5,232	4,992	4,752	4,512	4,242	3,988	3,743	3,498	31,500	31,550	6,497	6,227	5,957	5,687	5,394	5,119	4,844	4,569
27,950	28,000	5,248	5,008	4,768	4,528	4,258	4,002	3,757	3,512	31,550	31,600	6,515	6,245	5,975	5,705	5,410	5,135	4,860	4,585
28,000	28,050	5,264	5,024	4,784	4,544	4,274	4,016	3,771	3,526	31,600	31,650	6,533	6,263	5,993	5,723	5,426	5,151	4,876	4,601
28,050	28,100	5,280	5,040	4,800	4,560	4,290	4,030	3,785	3,540	31,650	31,700	6,551	6,281	6,011	5,741	5,442	5,167	4,892	4,617
28,100	28,150	5,296	5,056	4,816	4,576	4,306	4,044	3,799	3,554	31,700	31,750	6,569	6,299	6,029	5,759	5,459	5,183	4,908	4,633
28,150	28,200	5,312	5,072	4,832	4,592	4,322	4,058	3,813	3,568	31,750	31,800	6,587	6,317	6,047	5,777	5,477	5,199	4,924	4,649
28,200	28,250	5,328	5,088	4,848	4,608	4,338	4,072	3,827	3,582	31,800	31,850	6,605	6,335	6,065	5,795	5,495	5,215	4,940	4,665
28,250	28,300	5,344	5,104	4,864	4,624	4,354	4,086	3,841	3,596	31,850	31,900	6,623	6,353	6,083	5,813	5,513	5,231	4,956	4,681
28,300	28,350	5,360	5,120	4,880	4,640	4,370	4,100	3,855	3,610	31,900	31,950	6,641	6,371	6,101	5,831	5,531	5,247	4,972	4,697
28,350	28,400	5,376	5,136	4,896	4,656	4,386	4,114	3,869	3,624	31,950	32,000	6,659	6,389	6,119	5,849	5,549	5,263	4,988	4,713
28,400	28,450	5,392	5,152	4,912	4,672	4,402	4,128	3,883	3,638	32,000	32,050	6,677	6,407	6,137	5,867	5,567	5,279	5,004	4,729
28,450	28,500	5,408	5,168	4,928	4,688	4,418	4,143	3,897	3,652	32,050	32,100	6,695	6,425	6,155	5,885	5,585	5,295	5,020	4,745
28,500	28,550	5,424	5,184	4,944	4,704	4,434	4,159	3,911	3,666	32,100	32,150	6,713	6,443	6,173	5,903	5,603	5,311	5,036	4,761
28,550	28,600	5,440	5,200	4,960	4,720	4,450	4,175	3,925	3,680	32,150	32,200	6,731	6,461	6,191	5,921	5,621	5,327	5,052	4,777
28,600	28,650	5,456	5,216	4,976	4,736	4,466	4,191	3,939	3,694	32,200	32,250	6,749	6,479	6,209	5,939	5,639	5,343	5,068	4,793
28,650	28,700	5,472	5,232	4,992	4,752	4,482	4,207	3,953	3,708	32,250	32,300	6,767	6,497	6,227	5,957	5,657	5,359	5,084	4,809
28,700	28,750	5,488	5,248	5,008	4,768	4,498	4,223	3,967	3,722	32,300	32,350	6,785	6,515	6,245	5,975	5,675	5,375	5,100	4,825
28,750	28,800	5,507	5,264	5,024	4,784	4,514	4,239	3,981	3,736	32,350	32,400	6,803	6,533	6,263	5,993	5,693	5,391	5,116	4,841

1977 Tax Table B—MARRIED FILING JOINTLY (BOX 2) (Continued)

If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—								If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	2	3	4	5	6	7	8	9	Over	But not over	2	3	4	5	6	7	8	9
Your tax is—										Your tax is—									
33,200	33,250	7,125	6,839	6,569	6,299	5,999	5,694	5,389	5,113	36,600	36,650	8,451	8,158	7,866	7,573	7,251	6,923	6,613	6,308
33,250	33,300	7,144	6,857	6,587	6,317	6,017	5,712	5,407	5,129	36,650	36,700	8,470	8,178	7,885	7,593	7,270	6,943	6,631	6,326
33,300	33,350	7,164	6,875	6,605	6,335	6,035	5,730	5,425	5,145	36,700	36,750	8,491	8,197	7,905	7,612	7,290	6,962	6,649	6,344
33,350	33,400	7,183	6,893	6,623	6,353	6,053	5,748	5,443	5,161	36,750	36,800	8,512	8,217	7,924	7,632	7,309	6,982	6,667	6,362
33,400	33,450	7,203	6,911	6,641	6,371	6,071	5,766	5,461	5,177	36,800	36,850	8,533	8,236	7,944	7,651	7,329	7,001	6,685	6,380
33,450	33,500	7,222	6,930	6,659	6,389	6,089	5,784	5,479	5,193	36,850	36,900	8,554	8,256	7,963	7,671	7,348	7,021	6,703	6,398
33,500	33,550	7,242	6,949	6,677	6,407	6,107	5,802	5,497	5,209	36,900	36,950	8,575	8,275	7,983	7,690	7,368	7,040	6,721	6,416
33,550	33,600	7,261	6,969	6,695	6,425	6,125	5,820	5,515	5,225	36,950	37,000	8,596	8,295	8,002	7,710	7,387	7,060	6,739	6,434
33,600	33,650	7,281	6,988	6,713	6,443	6,143	5,838	5,533	5,241	37,000	37,050	8,617	8,314	8,022	7,729	7,407	7,079	6,757	6,452
33,650	33,700	7,300	7,008	6,731	6,461	6,161	5,856	5,551	5,257	37,050	37,100	8,638	8,334	8,041	7,749	7,426	7,099	6,775	6,470
33,700	33,750	7,320	7,027	6,749	6,479	6,179	5,874	5,569	5,273	37,100	37,150	8,659	8,353	8,061	7,768	7,446	7,118	6,793	6,488
33,750	33,800	7,339	7,047	6,767	6,497	6,197	5,892	5,587	5,289	37,150	37,200	8,680	8,373	8,080	7,788	7,465	7,138	6,811	6,506
33,800	33,850	7,359	7,066	6,785	6,515	6,215	5,910	5,605	5,305	37,200	37,250	8,701	8,392	8,100	7,807	7,485	7,157	6,830	6,524
33,850	33,900	7,378	7,086	6,803	6,533	6,233	5,928	5,623	5,321	37,250	37,300	8,722	8,412	8,119	7,827	7,504	7,177	6,849	6,542
33,900	33,950	7,398	7,105	6,821	6,551	6,251	5,946	5,641	5,337	37,300	37,350	8,743	8,431	8,139	7,846	7,524	7,196	6,869	6,560
33,950	34,000	7,417	7,125	6,839	6,569	6,269	5,964	5,659	5,354	37,350	37,400	8,764	8,451	8,158	7,866	7,543	7,216	6,888	6,578
34,000	34,050	7,437	7,144	6,857	6,587	6,287	5,982	5,677	5,372	37,400	37,450	8,785	8,470	8,178	7,885	7,563	7,235	6,907	6,596
34,050	34,100	7,456	7,164	6,875	6,605	6,305	6,000	5,695	5,390	37,450	37,500	8,806	8,491	8,197	7,905	7,582	7,255	6,927	6,614
34,100	34,150	7,476	7,183	6,893	6,623	6,323	6,018	5,713	5,408	37,500	37,550	8,827	8,512	8,217	7,924	7,602	7,274	6,947	6,632
34,150	34,200	7,495	7,203	6,911	6,641	6,341	6,036	5,731	5,426	37,550	37,600	8,848	8,533	8,236	7,944	7,621	7,294	6,966	6,650
34,200	34,250	7,515	7,222	6,930	6,659	6,359	6,054	5,749	5,444	37,600	37,650	8,869	8,554	8,256	7,963	7,641	7,313	6,986	6,668
34,250	34,300	7,534	7,242	6,949	6,677	6,377	6,072	5,767	5,462	37,650	37,700	8,890	8,575	8,275	7,983	7,660	7,333	7,005	6,686
34,300	34,350	7,554	7,261	6,969	6,695	6,395	6,090	5,785	5,480	37,700	37,750	8,911	8,596	8,295	8,002	7,680	7,352	7,025	6,704
34,350	34,400	7,573	7,281	6,988	6,713	6,413	6,108	5,803	5,498	37,750	37,800	8,932	8,617	8,314	8,022	7,699	7,372	7,044	6,722
34,400	34,450	7,593	7,300	7,008	6,731	6,431	6,126	5,821	5,516	37,800	37,850	8,953	8,638	8,334	8,041	7,719	7,391	7,064	6,740
34,450	34,500	7,612	7,320	7,027	6,749	6,449	6,144	5,839	5,534	37,850	37,900	8,974	8,659	8,353	8,061	7,738	7,411	7,083	6,758
34,500	34,550	7,632	7,339	7,047	6,767	6,467	6,162	5,857	5,552	37,900	37,950	8,995	8,680	8,373	8,080	7,758	7,430	7,103	6,776
34,550	34,600	7,651	7,359	7,066	6,785	6,485	6,180	5,875	5,570	37,950	38,000	9,016	8,701	8,392	8,100	7,777	7,450	7,122	6,795
34,600	34,650	7,671	7,378	7,086	6,803	6,503	6,198	5,893	5,588	38,000	38,050	9,037	8,722	8,412	8,119	7,797	7,469	7,142	6,814
34,650	34,700	7,690	7,398	7,105	6,821	6,521	6,216	5,911	5,606	38,050	38,100	9,058	8,743	8,431	8,139	7,816	7,489	7,161	6,834
34,700	34,750	7,710	7,417	7,125	6,839	6,539	6,234	5,929	5,624	38,100	38,150	9,079	8,764	8,451	8,158	7,836	7,508	7,181	6,853
34,750	34,800	7,729	7,437	7,144	6,857	6,557	6,252	5,947	5,642	38,150	38,200	9,100	8,785	8,470	8,178	7,855	7,528	7,200	6,873
34,800	34,850	7,749	7,456	7,164	6,875	6,575	6,270	5,965	5,660	38,200	38,250	9,121	8,806	8,491	8,197	7,875	7,547	7,220	6,892
34,850	34,900	7,768	7,476	7,183	6,893	6,593	6,288	5,983	5,678	38,250	38,300	9,142	8,827	8,512	8,217	7,894	7,567	7,239	6,912
34,900	34,950	7,788	7,495	7,203	6,911	6,611	6,306	6,001	5,696	38,300	38,350	9,163	8,848	8,533	8,236	7,914	7,586	7,259	6,931
34,950	35,000	7,807	7,515	7,222	6,930	6,629	6,324	6,019	5,714	38,350	38,400	9,184	8,869	8,554	8,256	7,933	7,606	7,278	6,951
35,000	35,050	7,827	7,534	7,242	6,949	6,647	6,342	6,037	5,732	38,400	38,450	9,205	8,890	8,575	8,275	7,953	7,625	7,298	6,970
35,050	35,100	7,846	7,554	7,261	6,969	6,665	6,360	6,055	5,750	38,450	38,500	9,226	8,911	8,596	8,295	7,972	7,645	7,317	6,990
35,100	35,150	7,866	7,573	7,281	6,988	6,683	6,378	6,073	5,768	38,500	38,550	9,247	8,932	8,617	8,314	7,992	7,664	7,337	7,009
35,150	35,200	7,885	7,593	7,300	7,008	6,701	6,396	6,091	5,786	38,550	38,600	9,268	8,953	8,638	8,334	8,011	7,684	7,356	7,029
35,200	35,250	7,905	7,612	7,320	7,027	6,719	6,414	6,109	5,804	38,600	38,650	9,289	8,974	8,659	8,353	8,031	7,703	7,376	7,048
35,250	35,300	7,924	7,632	7,339	7,047	6,737	6,432	6,127	5,822	38,650	38,700	9,310	8,995	8,680	8,373	8,050	7,723	7,395	7,068
35,300	35,350	7,944	7,651	7,359	7,066	6,755	6,450	6,145	5,840	38,700	38,750	9,331	9,016	8,701	8,392	8,070	7,742	7,415	7,087
35,350	35,400	7,963	7,671	7,378	7,086	6,773	6,468	6,163	5,858	38,750	38,800	9,352	9,037	8,722	8,412	8,089	7,762	7,434	7,107
35,400	35,450	7,983	7,690	7,398	7,105	6,791	6,486	6,181	5,876	38,800	38,850	9,373	9,058	8,743	8,431	8,109	7,781	7,454	7,126
35,450	35,500	8,002	7,710	7,417	7,125	6,809	6,504	6,199	5,894	38,850	38,900	9,394	9,079	8,764	8,451	8,128	7,801	7,473	7,146
35,500	35,550	8,022	7,729	7,437	7,144	6,827	6,522	6,217	5,912	38,900	38,950	9,415	9,100	8,785	8,470	8,148	7,820	7,493	7,165
35,550	35,600	8,041	7,749	7,456	7,164	6,845	6,540	6,235	5,930	38,950	39,000	9,436	9,121	8,806	8,491	8,167	7,840	7,512	7,185
35,600	35,650	8,061	7,768	7,476	7,183	6,863	6,558	6,253	5,948	39,000	39,050	9,457	9,142	8,827	8,512	8,187	7,859	7,532	7,204
35,650	35,700	8,080	7,788	7,495	7,203	6,881	6,576	6,271	5,966	39,050	39,100	9,478	9,163	8,848	8,533	8,206	7,879	7,551	7,224
35,700	35,750	8,100	7,807	7,515	7,222	6,900	6,594	6,289	5,984	39,100	39,150	9,499	9,184	8,869	8,554	8,226	7,898	7,571	7,243
35,750	35,800	8,119	7,827	7,534	7,242	6,919	6,612	6,307	6,002	39,150	39,200	9,520	9,205	8,890	8,575	8,245	7,918	7,590	7,263
35,800	35,850	8,139	7,846	7,554	7,261	6,939	6,630	6,325	6,020	39,200	39,250	9,541	9,226	8,911	8,596	8,265	7,937	7,610	7,282
35,850	35,900	8,158	7,866	7,573	7,281	6,958	6,648	6,343	6,038	39,250	39,300	9,562	9,247	8,932	8,617	8,284	7,957	7,629	7,302
35,900	35,950	8,178	7,885	7,593	7,300	6,978	6,666	6,361	6,056	39,300	39,350	9,583	9,268	8,953	8,638	8,304	7,976	7,649	7,321
35,950	36,000	8,197	7,905	7,612	7,320	6,997	6,684	6,379	6,074	39,350	39,400	9,604	9,289	8,974	8,659	8,323	7,996	7,668	7,341

1977 Tax Table C—MARRIED FILING SEPARATELY (BOX 3)

(For married persons filing separate returns with Adjusted Gross Income of \$20,000 or less who claim fewer than 4 exemptions)

To find your tax: Read down the left income column until you find your income as shown on line 10 of Form 1040A. Read across to the column headed by the total number of exemptions claimed on line 6 of Form 1040A. The amount shown at the point where the two lines meet is your tax. Enter on Form 1040A, line 13.

The \$1,600 zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

Caution: You must use Form 1040 if: (1) Your spouse itemizes deductions, OR (2) You can be claimed as a dependent on your parent's return AND you have unearned income (interest, dividends) of \$750 or more AND your earned income is less than \$1,600.

If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—			If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—			If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—		
Over	But not over	1	2	3	Over	But not over	1	2	3	Over	But not over	1	2	3
Your tax is—					Your tax is—					Your tax is—				
If \$2,600 or less your tax is 0					5,000	5,050	403	227	68	7,800	7,850	980	780	580
2,600	2,625	2	0	0	5,050	5,100	413	236	76	7,850	7,900	991	791	591
2,625	2,650	5	0	0	5,100	5,150	422	245	84	7,900	7,950	1,002	802	602
2,650	2,675	9	0	0	5,150	5,200	432	254	92	7,950	8,000	1,013	813	613
2,675	2,700	12	0	0	5,200	5,250	441	264	100	8,000	8,050	1,024	824	624
2,700	2,725	16	0	0	5,250	5,300	451	273	108	8,050	8,100	1,035	835	635
2,725	2,750	19	0	0	5,300	5,350	460	283	116	8,100	8,150	1,046	846	646
2,750	2,775	23	0	0	5,350	5,400	470	292	124	8,150	8,200	1,057	857	657
2,775	2,800	26	0	0	5,400	5,450	479	302	133	8,200	8,250	1,068	868	668
2,800	2,825	30	0	0	5,450	5,500	489	311	141	8,250	8,300	1,079	879	679
2,825	2,850	33	0	0	5,500	5,550	498	321	150	8,300	8,350	1,090	890	690
2,850	2,875	37	0	0	5,550	5,600	508	330	158	8,350	8,400	1,101	901	701
2,875	2,900	41	0	0	5,600	5,650	517	340	167	8,400	8,450	1,114	912	712
2,900	2,925	44	0	0	5,650	5,700	527	349	175	8,450	8,500	1,126	923	723
2,925	2,950	48	0	0	5,700	5,750	536	359	184	8,500	8,550	1,139	934	734
2,950	2,975	52	0	0	5,750	5,800	546	368	192	8,550	8,600	1,151	945	745
2,975	3,000	56	0	0	5,800	5,850	555	378	201	8,600	8,650	1,164	956	756
3,000	3,050	61	0	0	5,850	5,900	565	387	210	8,650	8,700	1,176	967	767
3,050	3,100	69	0	0	5,900	5,950	574	397	219	8,700	8,750	1,189	978	778
3,100	3,150	76	0	0	5,950	6,000	584	406	229	8,750	8,800	1,201	989	789
3,150	3,200	84	0	0	6,000	6,050	593	416	238	8,800	8,850	1,214	1,000	800
3,200	3,250	91	0	0	6,050	6,100	603	425	248	8,850	8,900	1,226	1,011	811
3,250	3,300	99	0	0	6,100	6,150	612	435	257	8,900	8,950	1,239	1,022	822
3,300	3,350	106	0	0	6,150	6,200	622	444	267	8,950	9,000	1,251	1,033	833
3,350	3,400	114	0	0	6,200	6,250	631	454	276	9,000	9,050	1,264	1,044	844
3,400	3,450	122	0	0	6,250	6,300	641	463	286	9,050	9,100	1,276	1,055	855
3,450	3,500	130	0	0	6,300	6,350	650	473	295	9,100	9,150	1,289	1,066	866
3,500	3,550	138	0	0	6,350	6,400	661	482	305	9,150	9,200	1,301	1,079	877
3,550	3,600	146	0	0	6,400	6,450	672	492	314	9,200	9,250	1,314	1,091	888
3,600	3,650	154	4	0	6,450	6,500	683	501	324	9,250	9,300	1,326	1,104	899
3,650	3,700	162	11	0	6,500	6,550	694	511	333	9,300	9,350	1,339	1,116	910
3,700	3,750	170	19	0	6,550	6,600	705	520	343	9,350	9,400	1,351	1,129	921
3,750	3,800	178	26	0	6,600	6,650	716	530	352	9,400	9,450	1,364	1,141	932
3,800	3,850	186	34	0	6,650	6,700	727	539	362	9,450	9,500	1,376	1,154	943
3,850	3,900	194	41	0	6,700	6,750	738	549	371	9,500	9,550	1,389	1,166	954
3,900	3,950	203	49	0	6,750	6,800	749	558	381	9,550	9,600	1,401	1,179	965
3,950	4,000	211	56	0	6,800	6,850	760	568	390	9,600	9,650	1,414	1,191	976
4,000	4,050	220	64	0	6,850	6,900	771	577	400	9,650	9,700	1,426	1,204	987
4,050	4,100	228	71	0	6,900	6,950	782	587	409	9,700	9,750	1,439	1,216	998
4,100	4,150	237	79	0	6,950	7,000	793	596	419	9,750	9,800	1,451	1,229	1,009
4,150	4,200	245	87	0	7,000	7,050	804	606	428	9,800	9,850	1,464	1,241	1,020
4,200	4,250	254	95	0	7,050	7,100	815	615	438	9,850	9,900	1,476	1,254	1,031
4,250	4,300	262	103	0	7,100	7,150	826	626	447	9,900	9,950	1,489	1,266	1,044
4,300	4,350	271	111	0	7,150	7,200	837	637	457	9,950	10,000	1,501	1,279	1,056
4,350	4,400	280	119	0	7,200	7,250	848	648	466	10,000	10,050	1,514	1,291	1,069
4,400	4,450	289	127	0	7,250	7,300	859	659	476	10,050	10,100	1,526	1,304	1,081
4,450	4,500	299	135	0	7,300	7,350	870	670	485	10,100	10,150	1,539	1,316	1,094
4,500	4,550	308	143	0	7,350	7,400	881	681	495	10,150	10,200	1,551	1,329	1,106
4,550	4,600	318	151	0	7,400	7,450	892	692	504	10,200	10,250	1,564	1,341	1,119
4,600	4,650	327	159	6	7,450	7,500	903	703	514	10,250	10,300	1,576	1,354	1,131
4,650	4,700	337	168	14	7,500	7,550	914	714	523	10,300	10,350	1,589	1,366	1,144
4,700	4,750	346	176	21	7,550	7,600	925	725	533	10,350	10,400	1,602	1,379	1,156
4,750	4,800	356	185	29	7,600	7,650	936	736	542	10,400	10,450	1,616	1,391	1,169
4,800	4,850	365	193	36	7,650	7,700	947	747	552	10,450	10,500	1,630	1,404	1,181
4,850	4,900	375	202	44	7,700	7,750	958	758	561	10,500	10,550	1,644	1,416	1,194
4,900	4,950	384	210	52	7,750	7,800	969	769	571	10,550	10,600	1,658	1,429	1,206
4,950	5,000	394	219	60										

Continued next column

Continued next column

Continued on next page

1977 Tax Table C—MARRIED FILING SEPARATELY (BOX 3) (Continued)

If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—			If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—			If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—		
Over	But not over	1	2	3	Over	But not over	1	2	3	Over	But not over	1	2	3
		Your tax is—					Your tax is—					Your tax is—		
10,600	10,650	1,672	1,441	1,219	13,800	13,850	2,627	2,352	2,078	17,000	17,050	3,778	3,453	3,148
10,650	10,700	1,686	1,454	1,231	13,850	13,900	2,643	2,368	2,093	17,050	17,100	3,798	3,471	3,166
10,700	10,750	1,700	1,466	1,244	13,900	13,950	2,659	2,384	2,109	17,100	17,150	3,817	3,490	3,184
10,750	10,800	1,714	1,479	1,256	13,950	14,000	2,675	2,400	2,125	17,150	17,200	3,837	3,509	3,202
10,800	10,850	1,728	1,491	1,269	14,000	14,050	2,691	2,416	2,141	17,200	17,250	3,856	3,529	3,220
10,850	10,900	1,742	1,504	1,281	14,050	14,100	2,707	2,432	2,157	17,250	17,300	3,876	3,548	3,238
10,900	10,950	1,756	1,516	1,294	14,100	14,150	2,723	2,448	2,173	17,300	17,350	3,895	3,568	3,256
10,950	11,000	1,770	1,529	1,306	14,150	14,200	2,739	2,464	2,189	17,350	17,400	3,915	3,587	3,274
11,000	11,050	1,784	1,541	1,319	14,200	14,250	2,755	2,480	2,205	17,400	17,450	3,934	3,607	3,292
11,050	11,100	1,798	1,554	1,331	14,250	14,300	2,771	2,496	2,221	17,450	17,500	3,954	3,626	3,310
11,100	11,150	1,812	1,567	1,344	14,300	14,350	2,787	2,512	2,237	17,500	17,550	3,973	3,646	3,328
11,150	11,200	1,826	1,581	1,356	14,350	14,400	2,804	2,528	2,253	17,550	17,600	3,993	3,665	3,346
11,200	11,250	1,840	1,595	1,369	14,400	14,450	2,822	2,544	2,269	17,600	17,650	4,012	3,685	3,364
11,250	11,300	1,854	1,609	1,381	14,450	14,500	2,840	2,560	2,285	17,650	17,700	4,032	3,704	3,382
11,300	11,350	1,868	1,623	1,394	14,500	14,550	2,858	2,576	2,301	17,700	17,750	4,051	3,724	3,400
11,350	11,400	1,882	1,637	1,406	14,550	14,600	2,876	2,592	2,317	17,750	17,800	4,071	3,743	3,418
11,400	11,450	1,896	1,651	1,419	14,600	14,650	2,894	2,608	2,333	17,800	17,850	4,090	3,763	3,436
11,450	11,500	1,910	1,665	1,431	14,650	14,700	2,912	2,624	2,349	17,850	17,900	4,110	3,782	3,455
11,500	11,550	1,924	1,679	1,444	14,700	14,750	2,930	2,640	2,365	17,900	17,950	4,129	3,802	3,474
11,550	11,600	1,938	1,693	1,456	14,750	14,800	2,948	2,656	2,381	17,950	18,000	4,149	3,821	3,494
11,600	11,650	1,952	1,707	1,469	14,800	14,850	2,966	2,672	2,397	18,000	18,050	4,168	3,841	3,513
11,650	11,700	1,966	1,721	1,481	14,850	14,900	2,984	2,688	2,413	18,050	18,100	4,188	3,860	3,533
11,700	11,750	1,980	1,735	1,494	14,900	14,950	3,002	2,704	2,429	18,100	18,150	4,207	3,880	3,552
11,750	11,800	1,994	1,749	1,506	14,950	15,000	3,020	2,720	2,445	18,150	18,200	4,227	3,899	3,572
11,800	11,850	2,008	1,763	1,519	15,000	15,050	3,038	2,736	2,461	18,200	18,250	4,246	3,919	3,591
11,850	11,900	2,022	1,777	1,532	15,050	15,100	3,056	2,752	2,477	18,250	18,300	4,266	3,938	3,611
11,900	11,950	2,036	1,791	1,546	15,100	15,150	3,074	2,769	2,493	18,300	18,350	4,285	3,958	3,630
11,950	12,000	2,050	1,805	1,560	15,150	15,200	3,092	2,787	2,509	18,350	18,400	4,306	3,977	3,650
12,000	12,050	2,064	1,819	1,574	15,200	15,250	3,110	2,805	2,525	18,400	18,450	4,327	3,997	3,669
12,050	12,100	2,078	1,833	1,588	15,250	15,300	3,128	2,823	2,541	18,450	18,500	4,348	4,016	3,689
12,100	12,150	2,092	1,847	1,602	15,300	15,350	3,146	2,841	2,557	18,500	18,550	4,369	4,036	3,708
12,150	12,200	2,106	1,861	1,616	15,350	15,400	3,164	2,859	2,573	18,550	18,600	4,390	4,055	3,728
12,200	12,250	2,120	1,875	1,630	15,400	15,450	3,182	2,877	2,589	18,600	18,650	4,411	4,075	3,747
12,250	12,300	2,134	1,889	1,644	15,450	15,500	3,200	2,895	2,605	18,650	18,700	4,432	4,094	3,767
12,300	12,350	2,148	1,903	1,658	15,500	15,550	3,218	2,913	2,621	18,700	18,750	4,453	4,114	3,786
12,350	12,400	2,163	1,917	1,672	15,550	15,600	3,236	2,931	2,637	18,750	18,800	4,474	4,133	3,806
12,400	12,450	2,179	1,931	1,686	15,600	15,650	3,254	2,949	2,653	18,800	18,850	4,495	4,153	3,825
12,450	12,500	2,195	1,945	1,700	15,650	15,700	3,272	2,967	2,669	18,850	18,900	4,516	4,172	3,845
12,500	12,550	2,211	1,959	1,714	15,700	15,750	3,290	2,985	2,685	18,900	18,950	4,537	4,192	3,864
12,550	12,600	2,227	1,973	1,728	15,750	15,800	3,308	3,003	2,701	18,950	19,000	4,558	4,211	3,884
12,600	12,650	2,243	1,987	1,742	15,800	15,850	3,326	3,021	2,717	19,000	19,050	4,579	4,231	3,903
12,650	12,700	2,259	2,001	1,756	15,850	15,900	3,344	3,039	2,734	19,050	19,100	4,600	4,250	3,923
12,700	12,750	2,275	2,015	1,770	15,900	15,950	3,362	3,057	2,752	19,100	19,150	4,621	4,271	3,942
12,750	12,800	2,291	2,029	1,784	15,950	16,000	3,380	3,075	2,770	19,150	19,200	4,642	4,292	3,962
12,800	12,850	2,307	2,043	1,798	16,000	16,050	3,398	3,093	2,788	19,200	19,250	4,663	4,313	3,981
12,850	12,900	2,323	2,057	1,812	16,050	16,100	3,416	3,111	2,806	19,250	19,300	4,684	4,334	4,001
12,900	12,950	2,339	2,071	1,826	16,100	16,150	3,434	3,129	2,824	19,300	19,350	4,705	4,355	4,020
12,950	13,000	2,355	2,085	1,840	16,150	16,200	3,452	3,147	2,842	19,350	19,400	4,726	4,376	4,040
13,000	13,050	2,371	2,099	1,854	16,200	16,250	3,470	3,165	2,860	19,400	19,450	4,747	4,397	4,059
13,050	13,100	2,387	2,113	1,868	16,250	16,300	3,488	3,183	2,878	19,450	19,500	4,768	4,418	4,079
13,100	13,150	2,403	2,128	1,882	16,300	16,350	3,506	3,201	2,896	19,500	19,550	4,789	4,439	4,098
13,150	13,200	2,419	2,144	1,896	16,350	16,400	3,525	3,219	2,914	19,550	19,600	4,810	4,460	4,118
13,200	13,250	2,435	2,160	1,910	16,400	16,450	3,544	3,237	2,932	19,600	19,650	4,831	4,481	4,137
13,250	13,300	2,451	2,176	1,924	16,450	16,500	3,564	3,255	2,950	19,650	19,700	4,852	4,502	4,157
13,300	13,350	2,467	2,192	1,938	16,500	16,550	3,583	3,273	2,968	19,700	19,750	4,873	4,523	4,176
13,350	13,400	2,483	2,208	1,952	16,550	16,600	3,603	3,291	2,986	19,750	19,800	4,894	4,544	4,196
13,400	13,450	2,499	2,224	1,966	16,600	16,650	3,622	3,309	3,004	19,800	19,850	4,915	4,565	4,215
13,450	13,500	2,515	2,240	1,980	16,650	16,700	3,642	3,327	3,022	19,850	19,900	4,936	4,586	4,236
13,500	13,550	2,531	2,256	1,994	16,700	16,750	3,661	3,345	3,040	19,900	19,950	4,957	4,607	4,257
13,550	13,600	2,547	2,272	2,008	16,750	16,800	3,681	3,363	3,058	19,950	20,000	4,978	4,628	4,278
13,600	13,650	2,563	2,288	2,022	16,800	16,850	3,700	3,381	3,076					
13,650	13,700	2,579	2,304	2,036	16,850	16,900	3,720	3,399	3,094					
13,700	13,750	2,595	2,320	2,050	16,900	16,950	3,739	3,417	3,112					
13,750	13,800	2,611	2,336	2,064	16,950	17,000	3,759	3,435	3,130					

Continued next column

Continued next column

1977 Tax Table D—HEAD OF HOUSEHOLD (BOX 4)

(For unmarried (including certain married persons living apart) or legally separated persons who qualify as heads of household with Adjusted Gross Income of \$20,000 or less who claim fewer than 9 exemptions)

To find your tax: Read down the left income column until you find your income as shown on line 10 of Form 1040A. Read across to the column headed by the total number of exemptions claimed on line 6 of Form 1040A. The amount shown at the point where the two lines meet is your tax. Enter on Form 1040A, line 13.

The \$2,200 zero bracket amount, your deduction for exemptions, and the general tax credit have been taken into account in figuring the tax shown in this table. Do not take a separate deduction for them.

If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—								If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	1	2	3	4	5	6	7	8	Over	But not over	1	2	3	4	5	6	7	8
		Your tax is—										Your tax is—							
If \$3,200 or less your tax is 0										6,000	6,050	432	289	127	0	0	0	0	0
3,200	3,250	4	0	0	0	0	0	0	0	6,050	6,100	440	298	135	0	0	0	0	0
3,250	3,300	11	0	0	0	0	0	0	0	6,100	6,150	448	307	143	0	0	0	0	0
3,300	3,350	18	0	0	0	0	0	0	0	6,150	6,200	456	316	151	0	0	0	0	0
3,350	3,400	25	0	0	0	0	0	0	0	6,200	6,250	464	325	159	4	0	0	0	0
3,400	3,450	32	0	0	0	0	0	0	0	6,250	6,300	472	334	167	12	0	0	0	0
3,450	3,500	39	0	0	0	0	0	0	0	6,300	6,350	480	343	175	20	0	0	0	0
3,500	3,550	46	0	0	0	0	0	0	0	6,350	6,400	488	352	183	28	0	0	0	0
3,550	3,600	53	0	0	0	0	0	0	0	6,400	6,450	496	361	191	36	0	0	0	0
3,600	3,650	60	0	0	0	0	0	0	0	6,450	6,500	504	370	200	44	0	0	0	0
3,650	3,700	67	0	0	0	0	0	0	0	6,500	6,550	512	379	209	52	0	0	0	0
3,700	3,750	74	0	0	0	0	0	0	0	6,550	6,600	520	388	218	60	0	0	0	0
3,750	3,800	81	0	0	0	0	0	0	0	6,600	6,650	528	397	227	68	0	0	0	0
3,800	3,850	88	0	0	0	0	0	0	0	6,650	6,700	536	406	236	76	0	0	0	0
3,850	3,900	95	0	0	0	0	0	0	0	6,700	6,750	544	415	245	84	0	0	0	0
3,900	3,950	102	0	0	0	0	0	0	0	6,750	6,800	552	424	254	92	0	0	0	0
3,950	4,000	109	0	0	0	0	0	0	0	6,800	6,850	560	433	263	100	0	0	0	0
4,000	4,050	117	0	0	0	0	0	0	0	6,850	6,900	568	442	272	108	0	0	0	0
4,050	4,100	125	0	0	0	0	0	0	0	6,900	6,950	576	451	281	116	0	0	0	0
4,100	4,150	133	0	0	0	0	0	0	0	6,950	7,000	584	460	290	124	0	0	0	0
4,150	4,200	141	0	0	0	0	0	0	0	7,000	7,050	593	469	299	132	0	0	0	0
4,200	4,250	149	4	0	0	0	0	0	0	7,050	7,100	601	478	308	140	0	0	0	0
4,250	4,300	157	11	0	0	0	0	0	0	7,100	7,150	610	487	317	148	0	0	0	0
4,300	4,350	165	18	0	0	0	0	0	0	7,150	7,200	618	496	326	156	1	0	0	0
4,350	4,400	173	25	0	0	0	0	0	0	7,200	7,250	627	504	335	165	9	0	0	0
4,400	4,450	181	32	0	0	0	0	0	0	7,250	7,300	635	512	344	174	17	0	0	0
4,450	4,500	189	39	0	0	0	0	0	0	7,300	7,350	644	520	353	183	25	0	0	0
4,500	4,550	197	46	0	0	0	0	0	0	7,350	7,400	652	528	362	192	33	0	0	0
4,550	4,600	205	53	0	0	0	0	0	0	7,400	7,450	661	536	371	201	41	0	0	0
4,600	4,650	213	60	0	0	0	0	0	0	7,450	7,500	669	544	380	210	49	0	0	0
4,650	4,700	221	67	0	0	0	0	0	0	7,500	7,550	678	552	389	219	57	0	0	0
4,700	4,750	229	74	0	0	0	0	0	0	7,550	7,600	686	560	398	228	65	0	0	0
4,750	4,800	236	82	0	0	0	0	0	0	7,600	7,650	695	568	407	237	73	0	0	0
4,800	4,850	243	90	0	0	0	0	0	0	7,650	7,700	703	576	416	246	81	0	0	0
4,850	4,900	250	98	0	0	0	0	0	0	7,700	7,750	712	584	425	255	89	0	0	0
4,900	4,950	257	106	0	0	0	0	0	0	7,750	7,800	720	593	434	264	97	0	0	0
4,950	5,000	264	114	0	0	0	0	0	0	7,800	7,850	729	601	443	273	105	0	0	0
5,000	5,050	272	122	0	0	0	0	0	0	7,850	7,900	737	610	452	282	113	0	0	0
5,050	5,100	280	130	0	0	0	0	0	0	7,900	7,950	746	618	461	291	121	0	0	0
5,100	5,150	288	138	0	0	0	0	0	0	7,950	8,000	754	627	470	300	130	0	0	0
5,150	5,200	296	146	0	0	0	0	0	0	8,000	8,050	763	635	479	309	139	0	0	0
5,200	5,250	304	154	4	0	0	0	0	0	8,050	8,100	771	644	488	318	148	0	0	0
5,250	5,300	312	162	11	0	0	0	0	0	8,100	8,150	780	652	497	327	157	0	0	0
5,300	5,350	320	170	18	0	0	0	0	0	8,150	8,200	788	661	506	336	166	6	0	0
5,350	5,400	328	178	25	0	0	0	0	0	8,200	8,250	797	669	515	345	175	14	0	0
5,400	5,450	336	186	32	0	0	0	0	0	8,250	8,300	805	678	524	354	184	22	0	0
5,450	5,500	344	194	39	0	0	0	0	0	8,300	8,350	814	686	533	363	193	30	0	0
5,500	5,550	352	202	47	0	0	0	0	0	8,350	8,400	822	695	542	372	202	38	0	0
5,550	5,600	360	210	55	0	0	0	0	0	8,400	8,450	831	703	551	381	211	46	0	0
5,600	5,650	368	218	63	0	0	0	0	0	8,450	8,500	839	712	560	390	220	54	0	0
5,650	5,700	376	226	71	0	0	0	0	0	8,500	8,550	848	720	569	399	229	62	0	0
5,700	5,750	384	235	79	0	0	0	0	0	8,550	8,600	856	729	579	408	238	70	0	0
5,750	5,800	392	244	87	0	0	0	0	0	8,600	8,650	865	737	588	417	247	78	0	0
5,800	5,850	400	253	95	0	0	0	0	0	8,650	8,700	873	746	598	426	256	86	0	0
5,850	5,900	408	262	103	0	0	0	0	0	8,700	8,750	882	754	607	435	265	95	0	0
5,900	5,950	416	271	111	0	0	0	0	0	8,750	8,800	890	763	617	444	274	104	0	0
5,950	6,000	424	280	119	0	0	0	0	0										

Continued next column

Continued on next page

1977 Tax Table D—HEAD OF HOUSEHOLD (BOX 4) (Continued)

If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—								If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	1	2	3	4	5	6	7	8	Over	But not over	1	2	3	4	5	6	7	8
		Your tax is—										Your tax is—							
8,800	8,850	899	771	626	453	283	113	0	0	11,600	11,650	1,462	1,305	1,155	994	803	626	448	277
8,850	8,900	907	780	636	462	292	122	0	0	11,650	11,700	1,472	1,315	1,165	1,005	813	635	458	286
8,900	8,950	916	788	645	471	301	131	0	0	11,700	11,750	1,483	1,325	1,175	1,016	822	645	467	295
8,950	9,000	925	797	655	480	310	140	0	0	11,750	11,800	1,493	1,336	1,185	1,027	832	654	477	304
9,000	9,050	935	805	664	489	319	149	0	0	11,800	11,850	1,504	1,346	1,195	1,038	841	664	486	313
9,050	9,100	945	814	674	498	328	158	0	0	11,850	11,900	1,514	1,357	1,205	1,049	851	673	496	322
9,100	9,150	955	822	683	507	337	167	3	0	11,900	11,950	1,525	1,367	1,215	1,060	860	683	505	331
9,150	9,200	965	831	693	516	346	176	11	0	11,950	12,000	1,536	1,378	1,225	1,071	871	692	515	340
9,200	9,250	975	839	702	525	355	185	19	0	12,000	12,050	1,547	1,388	1,235	1,082	882	702	524	349
9,250	9,300	985	848	712	534	364	194	27	0	12,050	12,100	1,559	1,399	1,245	1,093	893	711	534	358
9,300	9,350	995	856	721	544	373	203	35	0	12,100	12,150	1,570	1,409	1,255	1,104	904	721	543	367
9,350	9,400	1,005	865	731	553	382	212	43	0	12,150	12,200	1,582	1,420	1,265	1,115	915	730	553	376
9,400	9,450	1,015	873	740	563	391	221	51	0	12,200	12,250	1,593	1,430	1,275	1,125	926	740	562	385
9,450	9,500	1,025	882	750	572	400	230	60	0	12,250	12,300	1,605	1,441	1,285	1,135	937	749	572	394
9,500	9,550	1,035	890	759	582	409	239	69	0	12,300	12,350	1,616	1,451	1,295	1,145	948	759	581	404
9,550	9,600	1,045	899	769	591	418	248	78	0	12,350	12,400	1,628	1,462	1,305	1,155	959	768	591	413
9,600	9,650	1,055	907	778	601	427	257	87	0	12,400	12,450	1,639	1,472	1,315	1,165	970	778	600	423
9,650	9,700	1,065	916	788	610	436	266	96	0	12,450	12,500	1,651	1,483	1,325	1,175	981	787	610	432
9,700	9,750	1,075	925	797	620	445	275	105	0	12,500	12,550	1,662	1,493	1,336	1,185	992	797	619	442
9,750	9,800	1,085	935	805	629	454	284	114	0	12,550	12,600	1,674	1,504	1,346	1,195	1,003	806	629	451
9,800	9,850	1,095	945	814	639	463	293	123	0	12,600	12,650	1,685	1,514	1,357	1,205	1,014	816	638	461
9,850	9,900	1,105	955	822	648	472	302	132	0	12,650	12,700	1,697	1,525	1,367	1,215	1,025	825	648	470
9,900	9,950	1,115	965	831	658	481	311	141	0	12,700	12,750	1,708	1,536	1,378	1,225	1,036	836	657	480
9,950	10,000	1,125	975	839	667	490	320	150	0	12,750	12,800	1,720	1,547	1,388	1,235	1,047	847	667	489
10,000	10,050	1,135	985	848	677	499	329	159	0	12,800	12,850	1,731	1,559	1,399	1,245	1,058	858	676	499
10,050	10,100	1,145	995	856	686	509	338	168	0	12,850	12,900	1,743	1,570	1,409	1,255	1,069	869	686	508
10,100	10,150	1,155	1,005	865	696	518	347	177	8	12,900	12,950	1,754	1,582	1,420	1,265	1,080	880	695	518
10,150	10,200	1,165	1,015	873	705	528	356	186	16	12,950	13,000	1,766	1,593	1,430	1,275	1,091	891	705	527
10,200	10,250	1,175	1,025	882	715	537	365	195	25	13,000	13,050	1,779	1,605	1,441	1,285	1,102	902	714	537
10,250	10,300	1,185	1,035	890	724	547	374	204	34	13,050	13,100	1,791	1,616	1,451	1,295	1,113	913	724	546
10,300	10,350	1,195	1,045	899	734	556	383	213	43	13,100	13,150	1,804	1,628	1,462	1,305	1,124	924	733	556
10,350	10,400	1,205	1,055	907	743	566	392	222	52	13,150	13,200	1,816	1,639	1,472	1,315	1,135	935	743	565
10,400	10,450	1,215	1,065	916	753	575	401	231	61	13,200	13,250	1,829	1,651	1,483	1,325	1,146	946	752	575
10,450	10,500	1,225	1,075	925	762	585	410	240	70	13,250	13,300	1,841	1,662	1,493	1,336	1,157	957	762	584
10,500	10,550	1,235	1,085	935	772	594	419	249	79	13,300	13,350	1,854	1,674	1,504	1,346	1,168	968	771	594
10,550	10,600	1,245	1,095	945	781	604	428	258	88	13,350	13,400	1,866	1,685	1,514	1,357	1,179	979	781	603
10,600	10,650	1,255	1,105	955	791	613	437	267	97	13,400	13,450	1,879	1,697	1,525	1,367	1,190	990	790	613
10,650	10,700	1,265	1,115	965	800	623	446	276	106	13,450	13,500	1,891	1,708	1,536	1,378	1,201	1,001	801	622
10,700	10,750	1,275	1,125	975	810	632	455	285	115	13,500	13,550	1,904	1,720	1,547	1,388	1,212	1,012	812	632
10,750	10,800	1,285	1,135	985	819	642	464	294	124	13,550	13,600	1,916	1,731	1,559	1,399	1,223	1,023	823	641
10,800	10,850	1,295	1,145	995	829	651	474	303	133	13,600	13,650	1,929	1,743	1,570	1,409	1,234	1,034	834	651
10,850	10,900	1,305	1,155	1,005	838	661	483	312	142	13,650	13,700	1,941	1,754	1,582	1,420	1,245	1,045	845	660
10,900	10,950	1,315	1,165	1,015	848	670	493	321	151	13,700	13,750	1,954	1,766	1,593	1,430	1,256	1,056	856	670
10,950	11,000	1,325	1,175	1,025	857	680	502	330	160	13,750	13,800	1,966	1,779	1,605	1,441	1,267	1,067	867	679
11,000	11,050	1,336	1,185	1,035	867	689	512	339	169	13,800	13,850	1,979	1,791	1,616	1,451	1,278	1,078	878	689
11,050	11,100	1,346	1,195	1,045	876	699	521	348	178	13,850	13,900	1,991	1,804	1,628	1,462	1,289	1,089	889	698
11,100	11,150	1,357	1,205	1,055	886	708	531	357	187	13,900	13,950	2,004	1,816	1,639	1,472	1,300	1,100	900	708
11,150	11,200	1,367	1,215	1,065	895	718	540	366	196	13,950	14,000	2,016	1,829	1,651	1,483	1,311	1,111	911	717
11,200	11,250	1,378	1,225	1,075	906	727	550	375	205	14,000	14,050	2,029	1,841	1,662	1,493	1,322	1,122	922	727
11,250	11,300	1,388	1,235	1,085	917	737	559	384	214	14,050	14,100	2,041	1,854	1,674	1,504	1,334	1,133	933	736
11,300	11,350	1,399	1,245	1,095	928	746	569	393	223	14,100	14,150	2,054	1,866	1,685	1,514	1,345	1,144	944	746
11,350	11,400	1,409	1,255	1,105	939	756	578	402	232	14,150	14,200	2,066	1,879	1,697	1,525	1,357	1,155	955	755
11,400	11,450	1,420	1,265	1,115	950	765	588	411	241	14,200	14,250	2,079	1,891	1,708	1,536				

1977 Tax Table D—HEAD OF HOUSEHOLD (BOX 4) (Continued)

If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—								If line 10, Form 1040A is—		And the total number of exemptions claimed on line 6 is—							
Over	But not over	1	2	3	4	5	6	7	8	Over	But not over	1	2	3	4	5	6	7	8
Your tax is—										Your tax is—									
14,400	14,450	2,129	1,941	1,754	1,582	1,414	1,210	1,010	810	17,200	17,250	2,877	2,672	2,469	2,267	2,079	1,861	1,643	1,436
14,450	14,500	2,141	1,954	1,766	1,593	1,426	1,221	1,021	821	17,250	17,300	2,891	2,685	2,483	2,280	2,091	1,874	1,655	1,447
14,500	14,550	2,154	1,966	1,779	1,605	1,437	1,232	1,032	832	17,300	17,350	2,905	2,699	2,496	2,294	2,104	1,886	1,666	1,459
14,550	14,600	2,166	1,979	1,791	1,616	1,449	1,243	1,043	843	17,350	17,400	2,919	2,712	2,510	2,307	2,116	1,899	1,678	1,470
14,600	14,650	2,179	1,991	1,804	1,628	1,460	1,254	1,054	854	17,400	17,450	2,933	2,726	2,523	2,321	2,129	1,911	1,689	1,482
14,650	14,700	2,191	2,004	1,816	1,639	1,472	1,265	1,065	865	17,450	17,500	2,947	2,739	2,537	2,334	2,141	1,924	1,701	1,493
14,700	14,750	2,204	2,016	1,829	1,651	1,483	1,276	1,076	876	17,500	17,550	2,961	2,753	2,550	2,348	2,154	1,936	1,714	1,505
14,750	14,800	2,216	2,029	1,841	1,662	1,493	1,287	1,087	887	17,550	17,600	2,975	2,766	2,564	2,361	2,166	1,949	1,726	1,516
14,800	14,850	2,229	2,041	1,854	1,674	1,504	1,299	1,098	898	17,600	17,650	2,989	2,780	2,577	2,375	2,179	1,961	1,739	1,528
14,850	14,900	2,241	2,054	1,866	1,685	1,514	1,310	1,109	909	17,650	17,700	3,003	2,793	2,591	2,388	2,191	1,974	1,751	1,539
14,900	14,950	2,254	2,066	1,879	1,697	1,525	1,322	1,120	920	17,700	17,750	3,017	2,807	2,604	2,402	2,204	1,986	1,764	1,551
14,950	15,000	2,267	2,079	1,891	1,708	1,536	1,333	1,131	931	17,750	17,800	3,031	2,821	2,618	2,415	2,216	1,999	1,776	1,562
15,000	15,050	2,280	2,091	1,904	1,720	1,547	1,345	1,142	942	17,800	17,850	3,045	2,835	2,631	2,429	2,229	2,011	1,789	1,574
15,050	15,100	2,294	2,104	1,916	1,731	1,559	1,356	1,153	953	17,850	17,900	3,059	2,849	2,645	2,442	2,241	2,024	1,801	1,585
15,100	15,150	2,307	2,116	1,929	1,743	1,570	1,368	1,164	964	17,900	17,950	3,073	2,863	2,658	2,456	2,254	2,036	1,814	1,597
15,150	15,200	2,321	2,129	1,941	1,754	1,582	1,379	1,175	975	17,950	18,000	3,087	2,877	2,672	2,469	2,267	2,049	1,826	1,608
15,200	15,250	2,334	2,141	1,954	1,766	1,593	1,391	1,186	986	18,000	18,050	3,101	2,891	2,685	2,483	2,280	2,061	1,839	1,620
15,250	15,300	2,348	2,154	1,966	1,779	1,605	1,402	1,197	997	18,050	18,100	3,115	2,905	2,699	2,496	2,294	2,074	1,851	1,631
15,300	15,350	2,361	2,166	1,979	1,791	1,616	1,414	1,208	1,008	18,100	18,150	3,129	2,919	2,712	2,510	2,307	2,086	1,864	1,643
15,350	15,400	2,375	2,179	1,991	1,804	1,628	1,425	1,219	1,019	18,150	18,200	3,143	2,933	2,726	2,523	2,321	2,099	1,876	1,654
15,400	15,450	2,388	2,191	2,004	1,816	1,639	1,437	1,230	1,030	18,200	18,250	3,157	2,947	2,739	2,537	2,334	2,111	1,889	1,666
15,450	15,500	2,402	2,204	2,016	1,829	1,651	1,448	1,241	1,041	18,250	18,300	3,171	2,961	2,753	2,550	2,348	2,124	1,901	1,679
15,500	15,550	2,415	2,216	2,029	1,841	1,662	1,460	1,252	1,052	18,300	18,350	3,185	2,975	2,766	2,564	2,361	2,136	1,914	1,691
15,550	15,600	2,429	2,229	2,041	1,854	1,674	1,471	1,264	1,063	18,350	18,400	3,199	2,989	2,780	2,577	2,375	2,149	1,926	1,704
15,600	15,650	2,442	2,241	2,054	1,866	1,685	1,483	1,275	1,074	18,400	18,450	3,213	3,003	2,793	2,591	2,388	2,161	1,939	1,716
15,650	15,700	2,456	2,254	2,066	1,879	1,697	1,494	1,287	1,085	18,450	18,500	3,227	3,017	2,807	2,604	2,402	2,174	1,951	1,729
15,700	15,750	2,469	2,267	2,079	1,891	1,708	1,506	1,298	1,096	18,500	18,550	3,241	3,031	2,821	2,618	2,415	2,186	1,964	1,741
15,750	15,800	2,483	2,280	2,091	1,904	1,720	1,517	1,310	1,107	18,550	18,600	3,255	3,045	2,835	2,631	2,429	2,199	1,976	1,754
15,800	15,850	2,496	2,294	2,104	1,916	1,731	1,529	1,321	1,118	18,600	18,650	3,269	3,059	2,849	2,645	2,442	2,211	1,989	1,766
15,850	15,900	2,510	2,307	2,116	1,929	1,743	1,540	1,333	1,129	18,650	18,700	3,283	3,073	2,863	2,658	2,456	2,224	2,001	1,779
15,900	15,950	2,523	2,321	2,129	1,941	1,754	1,552	1,344	1,140	18,700	18,750	3,297	3,087	2,877	2,672	2,469	2,237	2,014	1,791
15,950	16,000	2,537	2,334	2,141	1,954	1,766	1,563	1,356	1,151	18,750	18,800	3,311	3,101	2,891	2,685	2,483	2,250	2,026	1,804
16,000	16,050	2,550	2,348	2,154	1,966	1,779	1,575	1,367	1,162	18,800	18,850	3,325	3,115	2,905	2,699	2,496	2,264	2,039	1,816
16,050	16,100	2,564	2,361	2,166	1,979	1,791	1,586	1,379	1,173	18,850	18,900	3,339	3,129	2,919	2,712	2,510	2,277	2,051	1,829
16,100	16,150	2,577	2,375	2,179	1,991	1,804	1,598	1,390	1,184	18,900	18,950	3,353	3,143	2,933	2,726	2,523	2,291	2,064	1,841
16,150	16,200	2,591	2,388	2,191	2,004	1,816	1,609	1,402	1,195	18,950	19,000	3,368	3,157	2,947	2,739	2,537	2,304	2,076	1,854
16,200	16,250	2,604	2,402	2,204	2,016	1,829	1,621	1,413	1,206	19,000	19,050	3,383	3,171	2,961	2,753	2,550	2,318	2,089	1,866
16,250	16,300	2,618	2,415	2,216	2,029	1,841	1,632	1,425	1,217	19,050	19,100	3,399	3,185	2,975	2,766	2,564	2,331	2,101	1,879
16,300	16,350	2,631	2,429	2,229	2,041	1,854	1,644	1,436	1,229	19,100	19,150	3,414	3,199	2,989	2,780	2,577	2,345	2,114	1,891
16,350	16,400	2,645	2,442	2,241	2,054	1,866	1,655	1,448	1,240	19,150	19,200	3,430	3,213	3,003	2,793	2,591	2,358	2,126	1,904
16,400	16,450	2,658	2,456	2,254	2,066	1,879	1,667	1,459	1,252	19,200	19,250	3,445	3,227	3,017	2,807	2,604	2,372	2,139	1,916
16,450	16,500	2,672	2,469	2,267	2,079	1,891	1,678	1,471	1,263	19,250	19,300	3,461	3,241	3,031	2,821	2,618	2,385	2,151	1,929
16,500	16,550	2,685	2,483	2,280	2,091	1,904	1,690	1,482	1,275	19,300	19,350	3,476	3,255	3,045	2,835	2,631	2,399	2,164	1,941
16,550	16,600	2,699	2,496	2,294	2,104	1,916	1,701	1,494	1,286	19,350	19,400	3,492	3,269	3,059	2,849	2,645	2,412	2,176	1,954
16,600	16,650	2,712	2,510	2,307	2,116	1,929	1,713	1,505	1,298	19,400	19,450	3,507	3,283	3,073	2,863	2,658	2,426	2,189	1,966
16,650	16,700	2,726	2,523	2,321	2,129	1,941	1,724	1,517	1,309	19,450	19,500	3,523	3,297	3,087	2,877	2,672	2,439	2,202	1,979
16,700	16,750	2,739	2,537	2,334	2,141	1,954	1,736	1,528	1,321	19,500	19,550	3,538	3,311	3,101	2,891	2,685	2,453	2,215	1,991
16,750	16,800	2,753	2,550	2,348	2,154	1,966	1,749	1,540	1,332	19,550	19,600	3,554	3,325	3,115	2,905	2,699	2,466	2,229	2,004
16,800	16,850	2,766	2,564	2,361	2,166	1,979	1,761	1,551	1,344	19,600	19,650	3,569	3,339	3,129	2,919	2,712	2,480	2,242	2,016
16,850	16,900	2,780	2,577	2,375	2,179	1,991	1,774	1,563	1,355	19,650	19,700	3,585	3,353	3,143	2,933	2,726	2,493	2,256	2,029
16,900	16,950	2,793	2,591	2,388	2,191	2,004	1,786	1,574	1,367	19,700	19,750	3,600	3,368	3,157	2,947	2,739	2,507	2,269	2,041
16,950	17,000	2,807	2,604	2,402	2,204	2,016	1,799	1,586	1,378	19,750	19,800	3,616	3,383	3,171	2,961	2,753	2,520	2,283	2,054
17,000	17,050	2,821	2,618	2,415	2,216	2,029	1,811	1,597	1,390	19,800	19,850	3,631	3,399	3,185	2,975	2,766	2,534	2,296	2,066
17,050	17,100	2,835	2,631	2,429	2,229	2,041	1,824	1,609	1,401	19,850	19,900	3,647	3,414	3,199	2,989	2,780	2,547	2,310	2,079
17,100	17,150	2,849	2,645	2,442	2,241	2,054	1,836	1,620	1,413	19,900	19,950	3,662	3,430	3,213	3,003	2,793	2,561	2,323	2,091
17,150	17,200	2,863	2,658	2,456	2,254	2,066	1,849	1,632	1,424	19,950	20,000	3,678	3,445	3,227	3,017	2,807	2,574	2,337	2,104

Continued next column

To Call IRS Toll Free For Answers to Your Federal Tax Questions, Use Only the Number Listed Below for Your Area

Caution: "Toll-free" is a telephone call for which you pay only local charges and no long-distance charge is involved. Therefore, please use a local city number only if it is not a long-distance call for you. Otherwise, use the general toll-free number provided.

To help us provide courteous responses and accurate information, IRS occasionally monitors telephone calls. No record is maintained of the taxpayer's name, address or social security number.

If you find it necessary to write rather than call us, please address your letter to your IRS District Director for a prompt reply.

Tax Advice to Taxpayers.—We are happy to answer questions to help you prepare your return. But you should know that you are responsible for the accuracy of your return and for the payment of the correct tax. If we do make an error, you are still responsible for the payment of the correct tax, and we are generally required by law to charge interest.

Telephone Assistance Services for Deaf/Hearing Impaired Taxpayers Who have Access to TV-phone/teletypewriter Equipment.

Hours of Operation

8:30 A.M. to 6:45 P.M. EST

Indiana residents, 800-382-4059

Elsewhere in contiguous U.S., 800-428-4732

ALABAMA

Birmingham, 252-1155

Decatur, 355-1855

Huntsville, 539-2751

Mobile, 433-5532

Montgomery, 264-8441

Muscle Shoals Area, 767-0301

Tuscaloosa, 758-4434

Elsewhere in Alabama, 800-292-6300

ALASKA

Anchorage, 276-1040

Elsewhere in Alaska, call operator and ask for Zenith 3700

ARIZONA

Phoenix, 257-1233

Tucson, 882-4181

Elsewhere in Arizona, 800-352-6911

ARKANSAS

Little Rock, 376-4401

Elsewhere in Arkansas, 800-482-9350

CALIFORNIA

Please call the telephone number shown in the white pages of your local telephone directory under U.S. Government, Internal Revenue Service, Federal Tax Assistance

COLORADO

Colorado Springs, 634-6684

Denver, 825-7041

Elsewhere in Colorado, 800-332-2060

CONNECTICUT

Bridgeport, 576-1433

Hartford, 249-8251

Stamford, 348-6235

Elsewhere in Connecticut, 1-800-842-1120

DELAWARE

Wilmington, 571-6400

Elsewhere in Delaware, 800-292-9575

DISTRICT OF COLUMBIA

Call 488-3100

FLORIDA

Fort Lauderdale, 491-3311

Jacksonville, 354-1760

Miami, 358-5072

Orlando, 422-2550

Pensacola, 434-5215

St. Petersburg, 823-7459

Tampa, 223-9741

West Palm Beach, 655-7250

Elsewhere in Florida, 1-800-342-8300

GEORGIA

Atlanta, 522-0050

Augusta, 724-9946

Columbus, 327-7491

Macon, 746-4993

Savannah, 355-1045

Elsewhere in Georgia, 1-800-222-1040

HAWAII

Hawaii, 935-4895

Oahu, 546-8660

Kauai, 245-2731

Lanai, call operator and ask for Enterprise 8036

Mau, 244-7654

Molokai, call operator and ask for Enterprise 8034

IDAHO

Boise, 336-1040

Elsewhere in Idaho, 800-632-5990

ILLINOIS

Chicago, 435-1040

Elsewhere in area code 312 (except city of Chicago) and residents in Joliet Region Telephone Directory, 800-972-5400

Springfield, 789-4220

Elsewhere in all other locations in Illinois, 800-252-2921

INDIANA

Evansville, 424-6481

Fort Wayne, 423-2331

Gary, 938-0560

Hammond, 938-0560

Indianapolis, 269-5477

Muncie, 288-4594

South Bend, 232-3981

Terre Haute, 232-9421

Elsewhere in Indiana, 800-382-9740

IOWA

Cedar Rapids, 366-8771

Des Moines, 284-4850

Elsewhere in Iowa, 800-362-2600

KANSAS

Kansas City, 722-2910

Topeka, 357-5311

Wichita, 263-2161

Elsewhere in Kansas, 800-362-2190

KENTUCKY

Lexington, 255-2333

Louisville, 584-1361

Northern Kentucky (Cincinnati local dialing area), 621-6281

Elsewhere in Kentucky, 800-292-6570

LOUISIANA

Baton Rouge, 387-2206

New Orleans, 581-2440

Shreveport, 424-6301

Elsewhere in Louisiana, 800-362-6900

MAINE

Augusta, 622-7101

Portland, 775-7401

Elsewhere in Maine, 1-800-452-8750

MARYLAND

Baltimore, 962-2590

Prince Georges County, 488-3100

Montgomery County, 488-3100

Elsewhere in Maryland, 800-492-0460

MASSACHUSETTS

Boston, 523-1040

Brockton, 580-1770

Fitchburg, 345-1031

Lawrence, 682-4344

Lowell, 957-4470

New Bedford, 996-3111

Springfield, 785-1201

Worcester, 757-2712

Elsewhere in Massachusetts, 1-800-392-6288

MICHIGAN

Ann Arbor, 769-9850

Bay City, 771-2153

Detroit, 237-0800

Flint, 767-8830

Jackson, 750-4677

Kalamazoo, 385-4410

Grand Rapids, 774-8300

Lansing, 394-1550

Mount Clemens, 469-4200

Muskegon, 726-4971

Pontiac, 858-2530

Saginaw, 771-2153

Elsewhere in area code 313, call 800-462-0830

Elsewhere in area codes 517, 616, and 906, call 800-482-0670

MINNESOTA

Minneapolis, 291-1422

St. Paul, 291-1422

Elsewhere in Minnesota, 800-652-9062

MISSISSIPPI

Biloxi, 868-2122
 Gulfport, 868-2122
 Jackson, 948-4500
 Elsewhere in Mississippi, 1-800-222-8070

MISSOURI

Columbia, 443-2491
 Jefferson City, 635-9141
 Joplin, 781-8500
 Kansas City, 474-0350
 St. Joseph, 364-3111
 St. Louis, 342-1040
 Springfield, 887-5000
 Elsewhere in Missouri, 800-392-4200

MONTANA

Helena, 443-2320
 Elsewhere in Montana, 1-800-332-2275

NEBRASKA

Lincoln, 475-3611
 Omaha, 422-1500
 Elsewhere in Nebraska, 800-642-9960

NEVADA

Las Vegas, 385-6291
 Reno, 784-5521
 Elsewhere in Nevada, 800-492-6552

NEW HAMPSHIRE

Manchester, 668-2100
 Portsmouth, 436-8810
 Elsewhere in New Hampshire, 1-800-582-7200

NEW JERSEY

Camden, 966-7333
 Hackensack, 487-8981
 Jersey City, 622-0600
 Newark, 622-0600
 Paterson, 279-9400
 Trenton, 394-7113
 Elsewhere in New Jersey, 800-242-6750

NEW MEXICO

Albuquerque, 243-8641
 Elsewhere in New Mexico, 800-527-3880

NEW YORK

Albany District (Eastern Upstate New York)

Albany, 449-3120
 Poughkeepsie, 452-7800
 Elsewhere in Eastern Upstate New York, 1-800-342-3700

Brooklyn District

Brooklyn, 596-3770
 Nassau, 294-3600
 Queens, 596-3770
 Suffolk, 724-5000

Buffalo District (Western Upstate New York)

Binghamton, 772-1540
 Buffalo, 855-3955
 Niagara Falls, 285-9361
 Rochester, 263-6770
 Syracuse, 425-8111
 Utica, 797-2550
 Elsewhere in Western Upstate New York, 1-800-462-1560

NEW YORK—Continued**Manhattan District**

Bronx, 732-0100
 Manhattan, 732-0100
 Rockland County, 352-8900
 Staten Island, 732-0100
 Westchester County:
 North (Peekskill Area), 739-9191
 South (Mt. Vernon, New Rochelle, White Plains—Yonkers Area), 212-732-0100

NORTH CAROLINA

Charlotte, 372-7750
 Greensboro, 274-3711
 Raleigh, 828-6278
 Elsewhere in North Carolina, 800-822-8800

NORTH DAKOTA

Fargo, 293-0650
 Elsewhere in North Dakota, 800-342-4710

OHIO

Akron, 253-1141
 Canton, 455-6781
 Cincinnati, 621-6281
 Cleveland, 522-3000
 Columbus, 228-0520
 Dayton, 228-0557
 Toledo, 255-3730
 Youngstown, 746-1811
 Elsewhere in Northern Ohio, 800-362-9050
 Elsewhere in Southern Ohio, 800-582-1700

OKLAHOMA

Oklahoma City, 272-9531
 Tulsa, 583-5121
 Elsewhere in Oklahoma, 800-962-3456

OREGON

Eugene, 485-8285
 Medford, 779-3375
 Portland, 221-3960
 Salem, 581-8720
 Elsewhere in Oregon, 800-452-1980

PENNSYLVANIA

Allentown, 437-6966
 Bethlehem, 437-6966
 Erie, 453-5671
 Harrisburg, 783-8700
 Philadelphia, 574-9900
 Pittsburgh, 281-0112
 Elsewhere in area codes 215 and 717, call 800-462-4000
 Elsewhere in area codes 412 and 814, call 800-242-0250

RHODE ISLAND

Block Island, call operator and ask for Enterprise 1040
 Burrillville—Glocester, 568-3100
 Hope Valley—South County, 539-2361
 Newport, 847-2463
 Providence, 274-1040
 Tiverton—Little Compton, 624-6647
 Woonsocket, 722-9245

SOUTH CAROLINA

Charleston, 722-1601
 Columbia, 799-1040
 Greenville, 242-5434
 Elsewhere in South Carolina, 1-800-922-8810

SOUTH DAKOTA

Aberdeen, 225-9112
 Rapid City, 348-9400
 Sioux Falls, 334-6600
 Elsewhere in South Dakota, 800-592-1870

TENNESSEE

Chattanooga, 892-3010
 Johnson City, 929-0181
 Knoxville, 637-0190
 Memphis, 522-1250
 Nashville, 259-4601
 Elsewhere in Tennessee, 800-342-8420

TEXAS

Amarillo, 376-2184
 Austin, 472-1974
 Beaumont, 835-5076
 Corpus Christi, 888-9431
 Dallas, 742-2440
 El Paso, 532-6116
 Ft. Worth, 335-1370
 Houston, 965-0440
 Lubbock, 747-4366
 San Antonio, 229-1700
 Waco, 752-6535
 Wichita Falls, 723-6702
 Elsewhere in Texas, 800-492-4830

UTAH

Salt Lake City, 524-4060
 Elsewhere in Utah, 1-800-662-5370

VERMONT

Burlington, 658-1870
 Elsewhere in Vermont, 1-800-642-3110

VIRGINIA

Baileys Crossroads (Northern Virginia), 557-9230
 Chesapeake, 461-3770
 Norfolk, 461-3770
 Portsmouth, 461-3770
 Richmond, 649-2361
 Virginia Beach, 461-3770
 Elsewhere in Virginia, 800-552-9500

WASHINGTON

Everett, 259-0861
 Seattle, 442-1040
 Spokane, 456-8350
 Tacoma, 383-2021
 Vancouver, 695-9252
 Yakima, 248-6891
 Elsewhere in Washington, 800-732-1040

WEST VIRGINIA

Charleston, 345-2210
 Huntington, 523-0213
 Parkersburg, 485-1601
 Wheeling, 845-8290
 Elsewhere in West Virginia, 800-642-1931

WISCONSIN

Milwaukee, 271-3780
 Elsewhere in Wisconsin, 800-452-9100

WYOMING

Cheyenne, 635-4124
 Elsewhere in Wyoming, 800-525-6060

Index to Instructions

A		N	
Addresses of Internal Revenue Service Centers	3	Name and Address	11
Alien, Dual-Status	5	Nonresident Alien	3 and 5
Alimony Paid	4	P	
B		Penalty—	
Balance Due—How to Pay	13	Estimated Tax	9
Blindness	6	Failure to Pay	8
C		Late Filing	8
Community Property	6	Political Campaigns—	
Completing Your Return	13	Tax Credit	12
D		\$1 Check-off	11
Death of Spouse	7	Preparer's Identifying Number	13
Death of Taxpayer	8	Privacy Act Notice	9
Declaration of Estimated Tax	9	Q	
Dependents—		Qualifying Widows and Widowers	4
Birth or Death of Dependent	7	R	
Children	7	Recordkeeping	8
Other	7	Refund of Tax	13
Supported by Two or More Taxpayers	8	Rounding Off to Whole Dollars	8
Who Have Unearned Income	4	S	
Dividends and Exclusion	11	Salaries	4 and 11
Dual-Status Aliens	5	Single Person	5
E		Social Security Number	11
Earned Income Credit	2 and 12	Student Dependency and Exemption	7
Special Instructions	2	T	
Excess FICA and RRTA Tax Withheld	12	Tax Computation by IRS	12
Exemptions	6, 7, and 8	Tax Advice to Taxpayers	26
F		Tax Tables	14–25
Figuring Your Tax	12	Telephone—	
Filing Requirements—		Assistance Services for Deaf/Hearing	
When to File	3	Impaired Taxpayers	26
Where to File	3	Numbers for Federal Tax Information	26–27
Who Must File	3	Tips	4 and 11
Filing Status—Which Box to Check	5 and 6	U	
Foreign Bank Account	5	Unmarried Head of Household	6
Foreign Trust	5	Using Form 1040 Instead of Form 1040A	4
Form W-2	4 and 12	W	
G		Wages	4 and 11
Guide to Filling Out Form 1040A	11–13	When to File	3
I		Where to File	3
Income Tax Withheld (Federal)	3 and 12	Who MUST Use Form 1040	4 and 5
Interest Income	11	Who May Use Form 1040A	4
M		Who Must File	3
Married Persons—		Z	
Filing Jointly	5	Zero Bracket Amount	13
Filing Separately	6		